

# **ANNUAL BUDGET OF BERGRIVIER MUNICIPALITY**



PROVINCIAL TREASURY WESTERN CAPE
PRIVATE BAG X9165 CAPE TOWN 8000
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BUSINESS INFORMATION AND DATA MANAGEMENT

## **2019/20 TO 2021/22 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK**





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## **Part 1 – Annual Budget**

### **1.1 Mayor's Report**

It is my privilege to table this budget and other related documents for 2019/2020 and the two outer years as prescribed in terms of section 16 of the Municipal Finance Management Act.

As a result of the intensive planning process undertaken through the IDP, the budget presented today is in line with the needs of the communities we serve. The operating revenue budget (excluding capital transfers and contributions) amounts to R368.394 million. The bulk of the income is derived from Assessment Rates and User Charges for Services.

The capital budget amounts to R51.213 million. Expenditure from own funds are R20.596 million. New loan funding of R6.550 million will be taken up in the financial year. In addition to this, external grants of R 24.067 million are included in this budget.

The following adjustments to the employee related costs were made:

- The general salary increase of 6.70% has been forecasted.
- Notch increases are limited to 2.3% where applicable.

Given the global economic realities the council's tariff increases were limit to approximately 6% on services except for electricity where the increase will be 13.07% on condition that NERSA approves the tariffs.

Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Bergrivier Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles in the compilation of the municipality's financial plan is essential and critical to ensure that Bergrivier Municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

Our responsibility as a sphere of government is to ensure that the quality of life of all that live and work in Bergrivier Municipality is improved. We will continue to engage in both progressive and meaningful discussions with our communities to shape a clear path from which governance and development will draw guidance and direction. The Council will continue to pursue and encourage community participation programmes to ensure our plans are in line with community needs.

In conclusion, I would like to thank the Municipal Manager, the Chief Financial Officer and the personnel in the Budget Office, Directors and other personnel who were involved in compiling this IDP and budget. The effort and hard work that have already gone into this have not gone unnoticed and Council would like to express their appreciation to all involved.

## **1.2 Council Resolution (Recommended)**

- 1) The Council of Bergrivier Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - a) The annual budget of the municipality for the financial year 2019/20 and the multi-year and single-year capital appropriations as set out in the following tables:
    - i) Budgeted Financial Performance (revenue and expenditure by standard classification) – Table A2;
    - ii) Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table A3;
    - iii) Budgeted Financial Performance (revenue by source and expenditure by type) – Table A4; and
    - iv) Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source – Table A5.
  - b) The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - i) Budgeted Financial Position – Table A6;
    - ii) Budgeted Cash Flows – Table A7;
    - iii) Cash backed reserves and accumulated surplus reconciliation – Table A8;
    - iv) Asset management – Table A9; and
    - v) Basic service delivery measurement – Table A10.
- 2) The Council of Bergrivier Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2019:
  - a) the tariffs for property rates,
  - b) the tariffs for electricity,
  - c) the tariffs for the supply of water
  - d) the tariffs for sanitation services
  - e) the tariffs for solid waste services
- 3) The Council of Bergrivier Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2019 the tariffs for other services as contained in the tariff list included in the budget document.
- 4) That Council specifically take note of the fact that the proposed electricity charges and tariff structure is subject to NERSA approval that could change materially.

- 5) To give proper effect to the municipality's annual budget, the Council of Bergrivier Municipality approves:
- a) That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of section 8 of the Municipal Budget and Reporting Regulations.
  - b) That the municipality be permitted to enter into long-term loans for the funding of the capital programmes in respect of the 2019/20 financial year limited to an amount of R6.550 million in terms of Section 46 of the Municipal Finance Management Act.
  - c) That the Municipal Manager be authorised to sign all necessary agreements and documents to give effect to the above lending programme.
- 6) The following policies were reviewed and the Council of Bergrivier Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts the following existing and new policies:
- a) Asset management policy
  - b) Cash Management and Investment policy
  - c) Credit control and Debt collection policy
  - d) Property Rates policy
  - e) Tariff policy
  - f) Virement policy
  - g) Property Rates Bylaw
  - h) Supply Chain Management policy
  - i) Borrowing Policy
  - j) Funding, Reserves and Long Term Financial Planning Policy
  - k) Budget Implementation and Monitoring Policy
  - l) Petty Cash Policy (**NEW**)

**POLICIES WITH CHANGES:**

Four budget related policies were amended during the 2019/20 MTREF Budget process, namely the Virement Policy, Supply Chain Management Policy, Property Rates Policy and Credit Control and Debt Collection Policy. The Petty Cash Policy is a new policy.

### 1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

The Municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the Municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury's MFMA Circular No. 93 and 94 was used to guide the compilation of the 2019/20 MTREF.

The main challenges experienced during the compilation of the 2019/20 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging water, roads and electricity infrastructure;
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk water and electricity (due to tariff increases from West Coast District Municipality and Eskom), which is placing upward pressure on service tariffs to residents.
- Salary increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill vacancies;
- Availability of affordable borrowing for the funding of capital projects.

The following budget principles and guidelines directly informed the compilation of the 2019/20 MTREF:

- The 2018/19 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2019/20 annual budget;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The following table is a consolidated overview of the proposed 2019/20 Medium-term Revenue and Expenditure Framework:

#### Consolidated Overview of the 2019/20 MTREF

Description	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>							
<b>Revenue By Source</b>							
Total Revenue (excluding capital transfers and contributions)	328,727	326,702	326,702	326,702	368,394	376,592	401,615
<b>Expenditure By Type</b>							
Total Expenditure	335,845	335,339	335,339	335,339	376,498	389,727	413,835
Surplus/(Deficit)	(7,119)	(8,637)	(8,637)	(8,637)	(8,104)	(13,135)	(12,220)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	21,435	21,826	21,826	21,826	24,067	17,541	17,886
Surplus/(Deficit) for the year	14,316	13,189	13,189	13,189	15,963	4,406	5,666

Total revenue increased by R41.692 million for the 2019/20 financial year when compared to the 2018/19 Adjustments Budget. This is due to more grants received, tariff increases, sale of land and fines. For the two outer years, operational revenue will increase by 2.23 and 6.64 percent respectively.

Total operating expenditure for the 2019/20 financial year has been appropriated at R376.498 million and translates into a budgeted surplus of R15.963 million. When compared to the 2018/19 Adjustments Budget, operational expenditure has increased by R41.159 million in the 2019/20. The expenditure for the two outer years respectively increase with R13.229 million and R24.108 million respectively.

The capital budget of R51.213 million for 2019/20 increase with 11.68 percent when compared to the 2018/19 Adjustment Budget. The capital programme decreases to R42.346 million in the 2020/21 financial year and then increases in 2021/22 to R43.363 million. Borrowing will contribute 12.79, 10.15 and 15.91 percent of capital expenditure in each of the MTREF years. The balance will be funded from internally generated funds and grants.



## 1.4 Operating Revenue Framework

For Bergrivier Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

### 1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be a minimum of 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA).
- For pensioners, physically and mentally disabled persons, a maximum rebate of 60 percent will be granted to owners of rate-able property. In this regard the following stipulations are relevant:
  - The rate-able property concerned must be occupied only by the applicant and his/her spouse, if any, and by dependants without income;
  - The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension;
  - The applicant's account must be paid in full, or if not, an arrangement to pay the debt should be in place; and
  - The property must be categorized as residential.
- The Municipality may award a 100 percent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions of

organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply to the Chief Financial Officer in the prescribed format for such a grant.

#### Comparison of proposed rates to levy for the 2019/20 financial year

Category	Current Tariff (1 July 2018)	Proposed tariff (from 1 July 2019)
	<b>C</b>	<b>C</b>
Residential properties	.00891	.00945
Municipal Properties	.00891	.00945
Institutional Properties	.00891	.00945
Agricultural	.00223	.00189
Commercial Properties	.00980	.01039
Industrial Properties	.00980	.01039

Property Rates tariffs were increased by 6 percent. In addition it is expected that the supplementary role will increase by an additional R150 million.

#### 1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Better maintenance of infrastructure, new reservoir construction and cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability.

A tariff increase of approximately 6 percent from 1 July 2019 for water is proposed. In addition 6 kℓ water per month will **ONLY** be granted free of charge to registered indigent residents.

CATEGORY	CURRENT TARIFFS 2018/19 15% VAT Incl Rand per kℓ	PROPOSED TARIFFS 2019/20 15% VAT Incl Rand per kℓ
<b>COMMERCIAL</b>		
(i) 0 to 6 kℓ per 30-day period	7.58	8.04
(ii) 7 to 20 kℓ per 30-day period	15.28	16.20
(iii) 21 to 50 kℓ per 30-day period	15.28	16.20
(iv) 51 to 100 kℓ per 30-day period	17.60	18.65
(v) 101 to 200 kℓ per 30-day period	18.50	19.61
(vi) 201 to 1000 kℓ per 30-day period	19.46	20.63
(vii) 1001 to 1500 kℓ per 30-day period	16.53	17.53
(viii) 1501 to 2000 kℓ per 30-day period	14.03	14.87
(ix) More than 2000 kℓ per 30-day period:	11.89	12.60



The Residential Tariff structure is as follows:

CATEGORY	CURRENT TARIFFS 2018/19 15% VAT Incl	PROPOSED TARIFFS 2019/20 15% VAT Incl
	Rand per kℓ	Rand per kℓ
<b>RESIDENTIAL</b>		
(i) 0 to 6 kℓ per 30-day period	7.58	8.04
(ii) 7 to 13 kℓ per 30-day period	16.04	17.01
(iii) 14 to 20 kℓ per 30-day period	19.03	20.17
(iv) 21 to 35 kℓ per 30-day period	23.75	25.17
(v) 36 to 50 kℓ per 30-day period	28.78	30.51
(vi) More than 50 kℓ per 30-day period:	38.36	40.67

Water tariffs were increased by 6 percent. In addition it is expected that water usage will increase by 15 percent due to less stringent water restrictions implemented.

### 1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure. It should be noted that the proposed electricity charges and tariff structure is subject to NERSA approval. At this stage an estimated 15.63 percent increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2019.

Considering the Eskom increases, the consumer tariff had to be increased by approximately 13.07 percent to offset the additional bulk purchase cost from 1 July 2019. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

50 kWh free electricity per month will **ONLY** be granted to registered indigents and households with 20 Ampere connections.

It should further be noted that NERSA has advised that a stepped tariff structure needs to be implemented from 1 July 2011. The effect thereof will be that the higher the consumption, the higher the cost per kWh. The aim is to subsidise the lower consumption users (mostly the poor). The council has entered into discussions with NERSA regarding the suitability of the NERSA proposed stepped tariffs compared to those already being implemented by the Municipality already. Until the discussions are concluded, the Municipality will maintain the current stepped structure of its electricity tariffs.

The approved budget for the Electricity Division can only be utilised for certain committed upgrade projects and to strengthen critical infrastructure (e.g. substations without back-up supply).

Owing to the high increases in Eskom's bulk tariffs, it is clearly not possible to fund these necessary upgrades through increases in the municipal electricity tariff – as the resultant tariff increases would be unaffordable for the consumers. It is therefore proposed that the taking up of loans as a strategy for funding of the infrastructure be considered and approved to spread the burden over the life span of the assets.



#### 1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of approximately 6 percent for sanitation from 1 July 2019 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contributes approximately 20 percent of waste water treatment input costs, therefore higher than CPI increase of 6 percent for sanitation tariffs. The following factors also contribute to the proposed tariff increase:

- Free sanitation will be applicable to registered indigents; and
- The total revenue expected to be generated from rendering this service amounts to R13.987 million for the 2019/20 financial year.

	<b>CURRENT TARIFFS 2018/19 15%VAT Incl.</b>	<b>PROPOSED TARIFFS 2019/20 15%VAT Incl.</b>
Sanitation	R 163.00	R173.00

Sanitation tariffs were increased by 6 percent. In addition, it is expected that sanitation usage will increase by 3 percent.

#### 1.4.5 Waste Removal and Impact of Tariff Increases

A 6 percent increase in the waste removal tariff is proposed from 1 July 2019. Higher increases will not be viable in 2019/20 owing to the significant increases implemented in previous financial years as well as the overall impact of higher than inflation increases of other services

The following table compares current and proposed amounts payable from 1 July 2019:

**Table 5 Comparison between current waste removal fees and increases**

	<b>CURRENT TARIFFS 2018/19 15%VAT Incl.</b>	<b>PROPOSED TARIFFS 2019/20 15%VAT Incl.</b>
Solid Waste removal	R 221.00	R234.00

Sanitation tariffs were increased by 6 percent. In addition, it is expected that waste refuse removal usage will increase by 3 percent.

#### 1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services.

**Table SA14 – Household bills**

WC013 Bergrivier - Supporting Table SA14 Household bills

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20 % incr.	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		551.93	584.80	631.27	508.61	508.61	508.61	6.0%	539.15	571.50	605.79
Electricity: Basic levy		165.65	177.24	181.00	193.38	193.38	193.38	13.1%	218.66	231.77	245.68
Electricity: Consumption		1,137.88	1,221.43	1,465.00	1,565.00	1,565.00	1,565.00	13.1%	1,770.49	1,876.72	1,989.32
Water: Basic levy		39.00	41.00	44.00	46.64	46.64	46.64	6.0%	49.44	52.40	55.55
Water: Consumption		295.74	313.54	338.28	459.56	459.56	459.56	6.0%	487.13	516.36	547.34
Sanitation		117.15	124.60	134.00	142.00	142.00	142.00	5.9%	150.43	159.46	169.03
Refuse removal		158.27	167.37	181.00	192.00	192.00	192.00	6.0%	203.48	215.69	228.63
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2,465.63	2,629.97	2,974.55	3,107.19	3,107.19	3,107.19	10.0%	3,418.78	3,623.91	3,841.34
VAT on Services		267.92	286.32	296.76	389.79	389.79	389.79	10.8%	431.94	457.86	485.33
<b>Total large household bill:</b>		<b>2,733.55</b>	<b>2,916.30</b>	<b>3,271.31</b>	<b>3,496.98</b>	<b>3,496.98</b>	<b>3,496.98</b>	<b>10.1%</b>	<b>3,850.72</b>	<b>4,081.77</b>	<b>4,326.67</b>
<b>% increase/decrease</b>			<b>6.7%</b>	<b>12.2%</b>	<b>6.9%</b>	-	-	<b>10.1%</b>		<b>6.0%</b>	<b>6.0%</b>
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates		389.60	412.80	445.60	360.11	360.11	360.11	6.0%	381.74	404.64	428.92
Electricity: Basic levy		165.65	177.24	181.00	193.38	193.38	193.38	13.1%	218.66	231.77	245.68
Electricity: Consumption		513.65	549.17	601.00	643.00	643.00	643.00	12.8%	725.55	769.08	815.23
Water: Basic levy		39.00	41.00	44.00	46.64	46.64	46.64	6.0%	49.44	52.40	55.55
Water: Consumption		240.93	255.42	275.58	356.31	356.31	356.31	6.0%	377.70	400.36	424.38
Sanitation		117.15	124.60	134.00	142.00	142.00	142.00	5.9%	150.43	159.46	169.03
Refuse removal		158.27	167.37	181.00	192.00	192.00	192.00	6.0%	203.48	215.69	228.63
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,624.25	1,727.60	1,862.18	1,933.44	1,933.44	1,933.44	9.0%	2,106.99	2,233.41	2,367.41
VAT on Services		172.85	184.07	198.32	236.00	236.00	236.00	9.7%	258.79	274.32	290.77
<b>Total small household bill:</b>		<b>1,797.10</b>	<b>1,911.67</b>	<b>2,060.50</b>	<b>2,169.44</b>	<b>2,169.44</b>	<b>2,169.44</b>	<b>9.0%</b>	<b>2,365.78</b>	<b>2,507.72</b>	<b>2,658.19</b>
<b>% increase/decrease</b>			<b>6.4%</b>	<b>7.8%</b>	<b>5.3%</b>	-	-	<b>9.0%</b>		<b>6.0%</b>	<b>6.0%</b>
<b>Monthly Account for Household - 'Indigent'</b>	3										
<b>Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		227.27	240.80	259.93	211.61	211.61	211.61	6.0%	224.32	237.78	252.04
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		299.99	321.00	330.00	354.00	354.00	354.00	12.7%	398.79	422.72	448.08
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		153.48	162.72	175.56	213.50	213.50	213.50	6.0%	226.31	239.89	254.29
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		680.74	724.52	765.49	779.11	779.11	779.11	9.0%	849.42	900.39	954.41
VAT on Services		63.49	67.72	70.78	85.13	85.13	85.13	10.2%	93.77	99.39	105.35
<b>Total small household bill:</b>		<b>744.22</b>	<b>792.24</b>	<b>836.27</b>	<b>864.24</b>	<b>864.24</b>	<b>864.24</b>	<b>9.1%</b>	<b>943.19</b>	<b>999.78</b>	<b>1,059.77</b>
<b>% increase/decrease</b>			<b>6.5%</b>	<b>5.6%</b>	<b>3.3%</b>	-	-	<b>9.1%</b>		<b>6.0%</b>	<b>6.0%</b>

## 1.5 Operating Expenditure Framework

Bergvrierv Municipality's expenditure framework for the 2019/20 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and

The following table is a high level summary of the 2019/20 budget and MTREF (classified per main type of operating expenditure):

WC013 Bergvrierv - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Expenditure By Type</b>							
Employee related costs	125,027	120,898	120,898	120,898	134,015	143,390	154,207
Remuneration of councillors	6,378	6,319	6,319	6,319	6,720	7,082	7,463
Debt impairment	14,142	17,104	17,104	17,104	21,475	22,695	23,985
Depreciation & asset impairment	21,891	22,365	22,365	22,365	23,284	24,539	25,856
Finance charges	14,014	13,045	13,045	13,045	13,968	14,723	15,517
Bulk purchases	79,480	82,370	82,370	82,370	96,543	101,757	107,252
Other materials	11,415	11,537	11,537	11,537	12,070	12,732	13,408
Contracted services	24,447	22,008	22,008	22,008	26,986	19,585	20,629
Transfers and grants	5,281	5,281	5,281	5,281	6,028	5,953	6,275
Other expenditure	33,771	34,412	34,412	34,412	35,409	37,271	39,243
<b>Total Expenditure</b>	<b>335,845</b>	<b>335,339</b>	<b>335,339</b>	<b>335,339</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>

The budgeted allocation for employee related costs for the 2019/20 financial year totals R134.015 million, which equals 35.60 percent of the total operating expenditure. The salary increases have been factored into this budget at a percentage increase of 6.7 percent for the 2019/20 financial year which is considered to be conservative.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the Council's budget.



Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R23.284 million for the 2019/20 financial year and equates to 6.18 percent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges make up 3.71 percent (R13.968 million) of operating expenditure.

Bulk purchases are directly informed by the purchase of electricity from Eskom and water from West Coast District Municipality. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to contracted services can be seen in Table SA1.

## 1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

### 2019/20 Medium-term capital budget per vote

Vote Description	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>							
<b>Capital expenditure - Vote</b>							
<b>Multi-year expenditure to be appropriated</b>							
Vote 1 - Municipal Manager	-	-	-	-	-	-	-
Vote 2 - Finance	-	-	-	-	-	-	-
Vote 3 - Corporate Services	1,000	1,000	1,000	1,000	4,500	-	-
Vote 4 - Technical Services	7,983	7,889	7,889	7,889	14,096	13,408	8,993
Vote 5 - Community Services	908	784	784	784	245	100	580
<b>Capital multi-year expenditure sub-total</b>	<b>9,891</b>	<b>9,673</b>	<b>9,673</b>	<b>9,673</b>	<b>18,841</b>	<b>13,508</b>	<b>9,573</b>
<b>Single-year expenditure to be appropriated</b>							
Vote 1 - Municipal Manager	93	96	96	96	211	30	20
Vote 2 - Finance	844	844	844	844	672	160	-
Vote 3 - Corporate Services	1,138	1,179	1,179	1,179	1,467	2,155	985
Vote 4 - Technical Services	26,397	26,638	26,638	26,638	23,234	20,953	29,120
Vote 5 - Community Services	7,301	7,428	7,428	7,428	6,787	5,540	3,665
<b>Capital single-year expenditure sub-total</b>	<b>35,773</b>	<b>36,185</b>	<b>36,185</b>	<b>36,185</b>	<b>32,371</b>	<b>28,838</b>	<b>33,790</b>
<b>Total Capital Expenditure - Vote</b>	<b>45,664</b>	<b>45,858</b>	<b>45,858</b>	<b>45,858</b>	<b>51,213</b>	<b>42,346</b>	<b>43,363</b>

The Capital Budget increase from R45.858 million in 2018/19 to R51.213 million in 2019/20.

Total new assets represent 39.06 percent or R20.006 million of the total capital budget, upgrading of assets represent 34.76 percent or R 17.800 million and asset renewal equates to



26.18 percent or R13.406 million. Further detail relating to asset classes and proposed capital expenditure is contained in Table A9 (Asset Management). In addition to the Table A9, Tables SA34a, b, c, d, e provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The future operational costs and revenues associated with the capital programme have been included in Table SA35.



## 1.7 Annual Budget Tables

Table A1 - Budget Summary

WC013 Bergrivier - Table A1 Budget Summary

Description	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	52,508	56,440	62,607	67,182	67,182	67,182	67,182	71,681	75,553	79,632
Service charges	140,152	149,250	145,624	168,198	169,752	169,752	169,752	188,141	200,553	213,333
Investment revenue	4,297	5,839	6,729	5,119	5,139	5,139	5,139	5,447	5,828	6,236
Transfers recognised - operational	42,691	42,607	48,799	61,748	58,891	58,891	58,891	67,092	61,454	66,888
Other own revenue	21,789	32,187	32,020	26,479	25,738	25,738	25,738	36,033	33,204	35,526
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>261,437</b>	<b>286,323</b>	<b>295,779</b>	<b>328,727</b>	<b>326,702</b>	<b>326,702</b>	<b>326,702</b>	<b>368,394</b>	<b>376,592</b>	<b>401,615</b>
Employee costs	95,281	102,242	111,581	125,027	120,898	120,898	120,898	134,015	143,390	154,207
Remuneration of councillors	5,282	5,359	5,822	6,378	6,319	6,319	6,319	6,720	7,082	7,463
Depreciation & asset impairment	17,514	19,621	20,636	21,891	22,365	22,365	22,365	23,284	24,539	25,856
Finance charges	11,582	12,662	12,835	14,014	13,045	13,045	13,045	13,968	14,723	15,517
Materials and bulk purchases	73,030	78,829	77,803	90,895	93,907	93,907	93,907	108,613	114,489	120,660
Transfers and grants	3,214	3,551	4,150	5,281	5,281	5,281	5,281	6,028	5,953	6,275
Other expenditure	48,200	54,356	58,477	72,361	73,524	73,524	73,524	83,870	79,551	83,857
<b>Total Expenditure</b>	<b>254,103</b>	<b>276,620</b>	<b>291,303</b>	<b>335,845</b>	<b>335,339</b>	<b>335,339</b>	<b>335,339</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>
<b>Surplus/(Deficit)</b>	<b>7,334</b>	<b>9,703</b>	<b>4,476</b>	<b>(7,119)</b>	<b>(8,637)</b>	<b>(8,637)</b>	<b>(8,637)</b>	<b>(8,104)</b>	<b>(13,135)</b>	<b>(12,220)</b>
Transfers and subsidies - capital (monetary allocation)	19,660	12,308	14,950	21,435	21,826	21,826	21,826	24,067	17,541	17,886
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>31,863</b>	<b>28,795</b>	<b>31,377</b>	<b>45,664</b>	<b>45,858</b>	<b>45,858</b>	<b>45,858</b>	<b>51,213</b>	<b>42,346</b>	<b>43,363</b>
Transfers recognised - capital	19,831	11,294	16,833	21,435	21,826	21,826	21,826	24,067	17,541	17,886
Borrowing	5,233	6,593	4,476	6,950	6,950	6,950	6,950	6,550	4,300	6,900
Internally generated funds	6,799	10,907	10,068	17,279	17,082	17,082	17,082	20,596	20,505	18,577
<b>Total sources of capital funds</b>	<b>31,863</b>	<b>28,795</b>	<b>31,377</b>	<b>45,664</b>	<b>45,858</b>	<b>45,858</b>	<b>45,858</b>	<b>51,213</b>	<b>42,346</b>	<b>43,363</b>
<b>Financial position</b>										
Total current assets	138,940	163,237	169,481	167,150	168,209	168,209	168,209	164,942	158,097	155,831
Total non current assets	348,911	358,848	371,851	395,527	395,343	395,343	395,343	423,272	441,079	458,585
Total current liabilities	44,548	50,751	44,793	47,295	44,746	44,746	44,746	46,392	47,087	48,332
Total non current liabilities	147,682	151,645	157,423	173,335	166,502	166,502	166,502	173,555	179,416	187,746
Community wealth/Equity	295,621	319,689	339,115	342,046	352,304	352,304	352,304	368,267	372,673	378,339
<b>Cash flows</b>										
Net cash from (used) operating	46,430	41,009	22,792	42,303	42,574	42,574	42,574	46,232	36,409	39,507
Net cash from (used) investing	(31,576)	(27,471)	(28,679)	(45,664)	(45,858)	(45,858)	(45,858)	(51,213)	(42,346)	(43,363)
Net cash from (used) financing	2,461	2,884	1,742	2,957	1,964	1,964	1,964	1,413	(1,258)	1,204
<b>Cash/cash equivalents at the year end</b>	<b>65,660</b>	<b>82,080</b>	<b>77,936</b>	<b>84,240</b>	<b>76,617</b>	<b>76,617</b>	<b>76,617</b>	<b>73,049</b>	<b>65,854</b>	<b>63,203</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203
Application of cash and investments	(21,337)	(18,542)	(30,736)	(12,382)	(22,556)	(22,556)	(22,556)	(12,987)	(5,834)	3,085
<b>Balance - surplus (shortfall)</b>	<b>86,997</b>	<b>100,622</b>	<b>108,672</b>	<b>96,622</b>	<b>99,173</b>	<b>99,173</b>	<b>99,173</b>	<b>86,036</b>	<b>71,688</b>	<b>60,118</b>
<b>Asset management</b>										
Asset register summary (WDV)	346,968	357,784	371,546	392,991	395,039	395,039	395,039	422,967	440,774	458,281
Depreciation	17,514	19,621	20,636	21,891	22,365	22,365	22,365	23,284	24,539	25,856
Renewal and Upgrading of Existing Assets	11,093	8,599	23,041	34,535	35,204	35,204	35,204	31,207	26,946	31,422
Repairs and Maintenance	6,443	8,562	19,073	24,341	23,417	23,417	23,417	24,722	26,381	28,125
<b>Free services</b>										
Cost of Free Basic Services provided	7,660	8,672	8,800	9,950	9,250	9,250	10,532	10,532	11,261	12,005
Revenue cost of free services provided	3,353	3,669	1,887	2,558	2,558	2,558	2,222	2,222	2,342	2,469
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC013 Bergrivier - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		83,030	99,146	110,498	111,400	111,481	111,481	124,870	127,156	135,858
Executive and council		18,132	22,927	26,361	31,027	31,027	31,027	34,055	37,348	41,082
Finance and administration		64,899	76,219	84,137	80,373	80,454	80,454	90,815	89,808	94,776
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19,767	24,251	19,622	19,663	25,290	25,290	34,961	27,039	28,820
Community and social services		6,341	7,138	7,138	7,765	7,900	7,900	8,141	8,132	8,590
Sport and recreation		5,942	7,500	4,254	4,849	5,088	5,088	5,412	5,524	5,911
Public safety		7,436	9,573	8,230	6	8,360	8,360	13,293	13,335	14,268
Housing		48	40	-	7,042	3,942	3,942	8,115	48	51
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,663	7,042	9,400	37,552	28,112	28,112	26,964	22,073	23,372
Planning and development		1,942	1,605	3,598	22,205	22,235	22,235	20,867	17,064	18,021
Road transport		4,721	5,437	5,803	15,348	5,877	5,877	6,097	5,009	5,351
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		171,637	168,192	171,209	181,546	183,645	183,645	205,666	217,865	231,451
Energy sources		93,787	98,176	96,476	116,660	117,328	117,328	130,665	136,507	143,642
Water management		39,907	32,491	21,256	23,761	24,262	24,262	29,436	31,743	33,964
Waste water management		16,033	14,073	28,959	15,639	15,684	15,684	17,103	18,665	20,239
Waste management		21,909	23,452	24,518	25,486	26,371	26,371	28,461	30,950	33,606
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>281,097</b>	<b>298,631</b>	<b>310,729</b>	<b>350,161</b>	<b>348,528</b>	<b>348,528</b>	<b>392,461</b>	<b>394,133</b>	<b>419,501</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		51,286	33,586	76,374	85,832	87,350	87,350	96,913	102,976	109,375
Executive and council		10,889	12,899	15,995	18,935	19,118	19,118	22,390	23,639	24,963
Finance and administration		40,398	20,686	58,952	65,663	67,004	67,004	72,955	77,657	82,615
Internal audit		-	-	1,428	1,234	1,228	1,228	1,568	1,680	1,797
<i>Community and public safety</i>		36,657	42,953	37,759	37,609	51,311	51,311	62,891	58,527	62,460
Community and social services		6,734	6,894	7,540	8,992	8,929	8,929	10,300	11,048	11,845
Sport and recreation		13,017	15,085	13,760	18,870	18,513	18,513	19,134	20,455	21,855
Public safety		15,627	19,856	15,425	1,349	18,553	18,553	23,844	25,363	26,976
Housing		1,278	1,117	1,034	8,398	5,316	5,316	9,614	1,661	1,784
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33,761	38,496	35,552	58,924	39,344	39,344	43,159	44,650	47,810
Planning and development		9,402	9,705	10,518	12,617	11,989	11,989	12,688	13,534	14,487
Road transport		24,359	28,791	25,035	46,307	27,355	27,355	30,471	31,116	33,323
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		132,398	161,586	141,618	153,480	157,333	157,333	173,534	183,574	194,190
Energy sources		86,373	105,238	91,496	95,778	98,571	98,571	112,439	118,742	125,397
Water management		18,042	22,672	18,243	20,731	19,221	19,221	20,497	21,740	23,057
Waste water management		7,690	10,072	8,716	13,140	13,714	13,714	14,031	14,873	15,764
Waste management		20,293	23,604	23,164	23,831	25,826	25,826	26,567	28,219	29,972
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>254,103</b>	<b>276,620</b>	<b>291,303</b>	<b>335,845</b>	<b>335,339</b>	<b>335,339</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>
<b>Surplus/(Deficit) for the year</b>		<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC013 Bergvriër - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		18,788	23,370	26,781	31,447	31,447	31,447	34,500	37,817	41,576
Vote 2 - Finance		63,185	68,458	77,944	79,119	79,169	79,169	84,453	88,350	93,216
Vote 3 - Corporate Services		1,791	6,938	6,591	1,701	1,724	1,724	5,517	1,089	1,166
Vote 4 - Technical Services		174,208	171,805	175,774	204,538	206,687	206,687	228,617	235,116	249,671
Vote 5 - Community Services		23,125	28,060	23,639	33,356	29,501	29,501	39,374	31,761	33,872
Total Revenue by Vote	2	281,097	298,631	310,729	350,161	348,528	348,528	392,461	394,133	419,501
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		16,082	18,158	20,832	24,745	24,733	24,733	26,048	29,689	31,430
Vote 2 - Finance		15,677	(729)	27,247	28,858	31,476	31,476	34,622	36,899	39,287
Vote 3 - Corporate Services		19,543	16,418	26,684	30,079	28,779	28,779	31,350	33,359	35,537
Vote 4 - Technical Services		164,385	198,652	176,473	192,932	195,690	195,690	216,124	227,570	241,204
Vote 5 - Community Services		38,415	44,120	40,067	59,231	54,660	54,660	66,354	62,210	66,377
Total Expenditure by Vote	2	254,103	276,620	291,303	335,845	335,339	335,339	376,498	389,727	413,835
Surplus/(Deficit) for the year	2	26,994	22,011	19,426	14,316	13,189	13,189	15,963	4,406	5,666



Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC013 Bergrivier - Table A4 Budgeted Financial Performance (revenue and expenditure)

WC013 Bergvliet - Table A4 Budgeted Financial Performance (Revenue and Expenditure)									2019/20 Medium Term Revenue & Expenditure Framework		
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				Budget Year	Budget Year	Budget Year
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2019/20	+1 2020/21	+2 2021/22
<b>Revenue By Source</b>											
Property rates	2	52,508	56,440	62,607	67,182	67,182	67,182	67,182	71,681	75,553	79,632
Service charges - electricity revenue	2	88,630	94,401	94,502	112,164	112,933	112,933	112,933	123,889	130,888	137,797
Service charges - water revenue	2	23,888	24,789	19,309	21,866	22,367	22,367	22,367	27,266	29,421	31,481
Service charges - sanitation revenue	2	10,238	11,080	12,071	12,906	12,938	12,938	12,938	13,987	15,323	16,669
Service charges - refuse revenue	2	17,396	18,980	19,742	21,263	21,514	21,514	21,514	22,998	25,121	27,386
Rental of facilities and equipment		4,292	5,310	5,319	908	1,068	1,068	1,068	1,132	1,211	1,295
Interest earned - external investments		4,297	5,839	6,729	5,119	5,139	5,139	5,139	5,447	5,828	6,236
Interest earned - outstanding debtors		3,776	4,268	5,275	4,285	4,285	4,285	4,285	4,542	4,860	5,200
Fines, penalties and forfeits		7,447	9,813	7,098	9,691	8,368	8,368	8,368	12,472	13,344	14,278
Licences and permits		1,219	-	-	11	11	11	11	262	281	301
Agency services		2,200	3,809	4,016	4,210	4,210	4,210	4,210	4,413	4,722	5,052
Transfers and subsidies		42,691	42,607	48,799	61,748	58,891	58,891	58,891	67,092	61,454	66,888
Other revenue	2	2,787	8,987	9,744	7,373	7,796	7,796	7,796	13,212	8,786	9,400
Gains on disposal of PPE		69	-	566	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>261,437</b>	<b>286,323</b>	<b>295,779</b>	<b>328,727</b>	<b>326,702</b>	<b>326,702</b>	<b>326,702</b>	<b>368,394</b>	<b>376,592</b>	<b>401,615</b>
<b>Expenditure By Type</b>											
Employee related costs	2	95,281	102,242	111,581	125,027	120,898	120,898	120,898	134,015	143,390	154,207
Remuneration of councillors		5,282	5,359	5,822	6,378	6,319	6,319	6,319	6,720	7,082	7,463
Debt impairment	3	8,174	12,294	12,182	14,142	17,104	17,104	17,104	21,475	22,695	23,985
Depreciation & asset impairment	2	17,514	19,621	20,636	21,891	22,365	22,365	22,365	23,284	24,539	25,856
Finance charges		11,582	12,662	12,835	14,014	13,045	13,045	13,045	13,968	14,723	15,517
Bulk purchases	2	73,030	78,829	77,803	79,480	82,370	82,370	82,370	96,543	101,757	107,252
Other materials	8	-	-	-	11,415	11,537	11,537	11,537	12,070	12,732	13,408
Contracted services		-	-	-	24,447	22,008	22,008	22,008	26,986	19,585	20,629
Transfers and grants		3,214	3,551	4,150	5,281	5,281	5,281	5,281	6,028	5,953	6,275
Other expenditure	4, 5	40,026	41,999	46,295	33,771	34,412	34,412	34,412	35,409	37,271	39,243
Loss on disposal of PPE		-	63	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>254,103</b>	<b>276,620</b>	<b>291,303</b>	<b>335,845</b>	<b>335,339</b>	<b>335,339</b>	<b>335,339</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>
<b>Surplus/(Deficit)</b>		<b>7,334</b>	<b>9,703</b>	<b>4,476</b>	<b>(7,119)</b>	<b>(8,637)</b>	<b>(8,637)</b>	<b>(8,637)</b>	<b>(8,104)</b>	<b>(13,135)</b>	<b>(12,220)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,660	12,308	14,950	21,435	21,826	21,826	21,826	24,067	17,541	17,886
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>26,994</b>	<b>22,011</b>	<b>19,426</b>	<b>14,316</b>	<b>13,189</b>	<b>13,189</b>	<b>13,189</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		550	844	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	951	1,000	1,000	1,000	1,000	4,500	-	-
Vote 4 - Technical Services		9,952	2,599	1,445	7,983	7,889	7,889	7,889	14,096	13,408	8,993
Vote 5 - Community Services		41	379	579	908	784	784	784	245	100	580
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	<b>10,543</b>	<b>3,822</b>	<b>2,976</b>	<b>9,891</b>	<b>9,673</b>	<b>9,673</b>	<b>9,673</b>	<b>18,841</b>	<b>13,508</b>	<b>9,573</b>
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - Municipal Manager		48	154	100	93	96	96	96	211	30	20
Vote 2 - Finance		179	1,035	1,577	844	844	844	844	672	160	-
Vote 3 - Corporate Services		1,118	1,430	237	1,138	1,179	1,179	1,179	1,467	2,155	985
Vote 4 - Technical Services		15,665	15,920	21,791	26,397	26,638	26,638	26,638	23,234	20,953	29,120
Vote 5 - Community Services		4,310	6,433	4,697	7,301	7,428	7,428	7,428	6,787	5,540	3,665
<b>Capital single-year expenditure sub-total</b>		<b>21,320</b>	<b>24,972</b>	<b>28,401</b>	<b>35,773</b>	<b>36,185</b>	<b>36,185</b>	<b>36,185</b>	<b>32,371</b>	<b>28,838</b>	<b>33,790</b>
<b>Total Capital Expenditure - Vote</b>		<b>31,863</b>	<b>28,795</b>	<b>31,377</b>	<b>45,664</b>	<b>45,858</b>	<b>45,858</b>	<b>45,858</b>	<b>51,213</b>	<b>42,346</b>	<b>43,363</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>2,220</b>	<b>4,736</b>	<b>1,978</b>	<b>4,455</b>	<b>4,605</b>	<b>4,605</b>	<b>4,605</b>	<b>2,480</b>	<b>3,159</b>	<b>1,245</b>
Executive and council		65	154	100	56	56	56	56	81	30	20
Finance and administration		721	1,879	1,878	4,399	4,549	4,549	4,549	2,399	3,129	1,225
Internal audit		1,434	2,703	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>4,591</b>	<b>6,812</b>	<b>3,631</b>	<b>7,566</b>	<b>7,419</b>	<b>7,419</b>	<b>7,419</b>	<b>6,012</b>	<b>4,160</b>	<b>3,915</b>
Community and social services		1,434	4,561	910	985	1,005	1,005	1,005	1,245	1,965	1,430
Sport and recreation		2,804	1,020	794	6,365	6,177	6,177	6,177	3,574	1,920	2,325
Public safety		353	1,231	1,918	208	208	208	208	1,165	275	160
Housing		-	-	9	8	29	29	29	28	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>4,215</b>	<b>3,211</b>	<b>6,428</b>	<b>7,906</b>	<b>8,450</b>	<b>8,450</b>	<b>8,450</b>	<b>15,419</b>	<b>16,053</b>	<b>15,409</b>
Planning and development		279	38	995	1,045	1,089	1,089	1,089	4,745	50	50
Road transport		3,936	3,173	5,433	6,861	7,361	7,361	7,361	10,674	16,003	15,359
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>20,273</b>	<b>14,036</b>	<b>19,340</b>	<b>25,737</b>	<b>25,384</b>	<b>25,384</b>	<b>25,384</b>	<b>27,301</b>	<b>18,974</b>	<b>22,794</b>
Energy sources		4,965	3,745	1,639	5,267	5,658	5,658	5,658	8,998	8,838	10,538
Water management		12,000	5,016	1,839	6,305	5,361	5,361	5,361	4,995	1,805	2,822
Waste water management		3,309	2,307	13,265	13,063	13,263	13,263	13,263	12,331	7,623	2,531
Waste management		-	2,967	2,597	1,102	1,102	1,102	1,102	977	708	6,903
Other		564	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	<b>31,863</b>	<b>28,795</b>	<b>31,377</b>	<b>45,664</b>	<b>45,858</b>	<b>45,858</b>	<b>45,858</b>	<b>51,213</b>	<b>42,346</b>	<b>43,363</b>
<b>Funded by:</b>											
National Government		19,154	10,296	13,413	19,163	19,554	19,554	19,554	17,887	16,841	17,526
Provincial Government		605	838	1,526	2,272	2,272	2,272	2,272	6,180	700	360
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		72	160	1,894	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	<b>19,831</b>	<b>11,294</b>	<b>16,833</b>	<b>21,435</b>	<b>21,826</b>	<b>21,826</b>	<b>21,826</b>	<b>24,067</b>	<b>17,541</b>	<b>17,886</b>
Borrowing	<b>6</b>	<b>5,233</b>	<b>6,593</b>	<b>4,476</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>6,550</b>	<b>4,300</b>	<b>6,900</b>
Internally generated funds		6,799	10,907	10,068	17,279	17,082	17,082	17,082	20,596	20,505	18,577
<b>Total Capital Funding</b>	<b>7</b>	<b>31,863</b>	<b>28,795</b>	<b>31,377</b>	<b>45,664</b>	<b>45,858</b>	<b>45,858</b>	<b>45,858</b>	<b>51,213</b>	<b>42,346</b>	<b>43,363</b>

Table A6 - Budgeted Financial Position

WC013 Bergrivier - Table A6 Budgeted Financial Position

Table A: Budgeted Financial Position											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		65,660	76,058	71,511	78,218	70,191	70,191	70,191	73,049	65,854	63,203
Call investment deposits	1	-	6,022	6,425	6,022	6,425	6,425	6,425	-	-	-
Consumer debtors	1	39,650	46,330	81,739	72,417	81,786	81,786	81,786	82,087	82,437	82,822
Other debtors		28,942	30,652	5,401	7,790	5,401	5,401	5,401	5,401	5,401	5,401
Current portion of long-term receivables		1,813	1,471	1,304	-	1,304	1,304	1,304	1,304	1,304	1,304
Inventory	2	2,875	2,704	3,102	2,704	3,102	3,102	3,102	3,102	3,102	3,102
<b>Total current assets</b>		<b>138,940</b>	<b>163,237</b>	<b>169,481</b>	<b>167,150</b>	<b>168,209</b>	<b>168,209</b>	<b>168,209</b>	<b>164,942</b>	<b>158,097</b>	<b>155,831</b>
<b>Non current assets</b>											
Long-term receivables		1,943	1,064	305	2,536	305	305	305	305	305	305
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		12,861	13,041	12,930	13,110	12,929	12,929	12,929	12,926	12,973	13,020
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	331,610	341,052	353,869	374,851	377,122	377,122	377,122	404,399	422,810	440,955
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		2,044	3,236	4,293	4,576	4,534	4,534	4,534	5,188	4,537	3,852
Other non-current assets		454	454	454	454	454	454	454	454	454	454
<b>Total non current assets</b>		<b>348,911</b>	<b>358,848</b>	<b>371,851</b>	<b>395,527</b>	<b>395,343</b>	<b>395,343</b>	<b>395,343</b>	<b>423,272</b>	<b>441,079</b>	<b>458,585</b>
<b>TOTAL ASSETS</b>		<b>487,851</b>	<b>522,085</b>	<b>541,331</b>	<b>562,677</b>	<b>563,553</b>	<b>563,553</b>	<b>563,553</b>	<b>588,214</b>	<b>599,176</b>	<b>614,417</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	3,651	4,536	5,120	4,350	4,581	4,581	4,581	5,702	5,846	6,512
Consumer deposits		3,149	3,281	3,464	3,332	3,598	3,598	3,598	3,737	3,881	4,031
Trade and other payables	4	28,665	33,120	25,249	30,666	25,249	25,249	25,249	25,249	25,249	25,249
Provisions		9,082	9,814	10,961	8,948	11,319	11,319	11,319	11,704	12,112	12,540
<b>Total current liabilities</b>		<b>44,548</b>	<b>50,751</b>	<b>44,793</b>	<b>47,295</b>	<b>44,746</b>	<b>44,746</b>	<b>44,746</b>	<b>46,392</b>	<b>47,087</b>	<b>48,332</b>
<b>Non current liabilities</b>											
Borrowing		48,401	50,268	51,243	54,825	53,613	53,613	53,613	53,765	52,219	52,608
Provisions		99,281	101,377	106,180	118,511	112,889	112,889	112,889	119,789	127,196	135,138
<b>Total non current liabilities</b>		<b>147,682</b>	<b>151,645</b>	<b>157,423</b>	<b>173,335</b>	<b>166,502</b>	<b>166,502</b>	<b>166,502</b>	<b>173,555</b>	<b>179,416</b>	<b>187,746</b>
<b>TOTAL LIABILITIES</b>		<b>192,230</b>	<b>202,396</b>	<b>202,216</b>	<b>220,631</b>	<b>211,248</b>	<b>211,248</b>	<b>211,248</b>	<b>219,947</b>	<b>226,503</b>	<b>236,078</b>
<b>NET ASSETS</b>	5	<b>295,621</b>	<b>319,689</b>	<b>339,115</b>	<b>342,046</b>	<b>352,304</b>	<b>352,304</b>	<b>352,304</b>	<b>368,267</b>	<b>372,673</b>	<b>378,339</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		279,886	301,734	313,920	308,827	319,701	319,701	319,701	326,466	323,511	319,889
Reserves	4	15,735	17,955	25,195	33,218	32,604	32,604	32,604	41,801	49,162	58,450
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>295,621</b>	<b>319,689</b>	<b>339,115</b>	<b>342,046</b>	<b>352,304</b>	<b>352,304</b>	<b>352,304</b>	<b>368,267</b>	<b>372,673</b>	<b>378,339</b>



Table A7 - Budgeted Cash Flow Statement

## WC013 Bergrivier - Table A7 Budgeted Cash Flows

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
			50,395	55,009	54,467	64,831	64,495	64,495	64,495	68,814	72,531	76,447
			139,641	145,087	141,393	162,311	162,962	162,962	162,962	180,615	192,531	204,800
			9,760	12,094	18,293	14,224	13,950	13,950	13,950	20,290	16,538	17,882
	1		42,409	42,556	48,799	61,748	58,891	58,891	58,891	67,092	61,454	66,888
	1		19,660	11,566	14,704	21,435	21,826	21,826	21,826	24,067	17,541	17,886
			4,297	5,839	6,729	9,254	9,252	9,252	9,252	9,807	10,494	11,228
			-	-	-	-	-	-	-	-	-	-
Payments												
			(210,719)	(221,580)	(251,164)	(279,622)	(276,925)	(276,925)	(276,925)	(311,482)	(321,407)	(341,635)
			(5,798)	(6,012)	(6,280)	(6,596)	(6,596)	(6,596)	(6,596)	(6,943)	(7,319)	(7,713)
	1		(3,214)	(3,551)	(4,150)	(5,281)	(5,281)	(5,281)	(5,281)	(6,028)	(5,953)	(6,275)
NET CASH FROM/(USED) OPERATING ACTIVITIES			46,430	41,009	22,792	42,303	42,574	42,574	42,574	46,232	36,409	39,507
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
			105	472	790	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	15	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Payments												
			(31,681)	(27,943)	(29,483)	(45,664)	(45,858)	(45,858)	(45,858)	(51,213)	(42,346)	(43,363)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(31,576)	(27,471)	(28,679)	(45,664)	(45,858)	(45,858)	(45,858)	(51,213)	(42,346)	(43,363)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
			-	-	-	-	-	-	-	-	-	-
			6,130	6,750	6,080	6,950	6,950	6,950	6,950	6,550	4,300	6,900
			276	132	183	134	134	134	134	139	144	150
Payments												
			(3,945)	(3,998)	(4,521)	(4,127)	(5,120)	(5,120)	(5,120)	(5,276)	(5,702)	(5,846)
NET CASH FROM/(USED) FINANCING ACTIVITIES			2,461	2,884	1,742	2,957	1,964	1,964	1,964	1,413	(1,258)	1,204
NET INCREASE/ (DECREASE) IN CASH HELD												
	2		48,344	65,660	82,080	84,643	77,936	77,936	77,936	76,617	73,049	65,854
	2		65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

## WC013 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation

WCVIS Deliverer - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203
Other current investments > 90 days		-	(0)	(0)	-	-	-	-	-	-	-
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203
Application of cash and investments											
Unspent conditional transfers		-	445	199	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(37,072)	(36,943)	(56,131)	(45,600)	(55,160)	(55,160)	(55,160)	(54,788)	(54,996)	(55,365)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	15,735	17,955	25,195	33,218	32,604	32,604	32,604	41,801	49,162	58,450
Total Application of cash and investments:		(21,337)	(18,542)	(30,736)	(12,382)	(22,556)	(22,556)	(22,556)	(12,987)	(5,834)	3,085
Surplus(shortfall)		86,997	100,622	108,672	96,622	99,173	99,173	99,173	86,036	71,688	60,118

Table A9 - Asset Management

WC013 Bergvriër - Table A9 Asset Management

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
CAPITAL EXPENDITURE											
<b>Total New Assets</b>											
Roads Infrastructure	1	20,769	20,196	8,336	11,129	10,654	10,654	20,006	15,400	11,941	
Storm water Infrastructure		1,476	1,027	87	500	265	265	250	-	100	
Electrical Infrastructure		-	-	393	290	290	290	350	410	570	
Water Supply Infrastructure		2,434	1,480	325	440	440	440	30	40	-	
Sanitation Infrastructure		8,262	4,704	-	400	150	150	150	200	250	
Solid Waste Infrastructure		3,329	1,835	47	110	110	110	4,578	5,880	680	
Infrastructure		466	1,429	1,276	350	350	350	450	550	5,709	
Community Facilities		15,967	10,475	2,128	2,090	1,605	1,605	5,808	7,080	7,309	
Sport and Recreation Facilities		603	998	1,427	1,514	1,517	1,517	4,675	625	180	
Community Assets		86	149	39	250	-	-	620	350	680	
Investment properties		689	1,147	1,466	1,764	1,517	1,517	5,295	975	860	
Operational Buildings		-	-	-	-	-	-	-	-	-	
Housing		457	2,357	-	2,125	2,125	2,125	325	450	175	
Other Assets		-	-	-	-	-	-	-	-	-	
Licences and Rights		457	2,357	-	2,125	2,125	2,125	325	450	175	
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		754	1,194	1,456	652	652	652	1,272	-	-	
Furniture and Office Equipment		754	1,194	1,456	652	652	652	1,272	-	-	
Machinery and Equipment		-	-	29	750	750	750	640	1,460	600	
Transport Assets		802	1,149	666	93	253	253	543	759	110	
Total Renewal of Existing Assets		1,645	1,417	163	346	345	345	668	846	967	
Roads Infrastructure	2	455	2,457	2,428	3,310	3,407	3,407	5,455	3,830	1,920	
Storm water Infrastructure		11,093	8,599	23,041	10,979	10,978	10,978	13,406	10,423	12,878	
Electrical Infrastructure		1,622	1,446	786	50	50	50	-	550	550	
Water Supply Infrastructure		-	-	29	-	-	-	-	-	-	
Sanitation Infrastructure		2,310	2,014	1,259	2,949	3,340	3,340	6,877	5,958	7,428	
Solid Waste Infrastructure		3,312	-	1,811	5,705	5,011	5,011	4,810	1,120	1,195	
Infrastructure		-	6	12,865	810	810	810	580	1,330	1,270	
Community Facilities		7,243	3,466	17,142	9,514	9,211	9,211	12,267	8,958	10,443	
Sport and Recreation Facilities		382	100	1,116	92	91	91	120	375	320	
Community Assets		2,315	3,356	531	193	186	186	190	100	460	
Revenue Generating		2,697	3,455	1,647	285	277	277	310	475	780	
Non-revenue Generating		-	-	-	-	-	-	-	50	50	
Investment properties		-	-	29	-	-	-	-	-	50	
Operational Buildings		-	-	-	-	-	-	-	-	-	
Housing		181	463	26	50	50	50	30	50	50	
Other Assets		-	-	-	-	-	-	-	-	-	
Licences and Rights		181	463	26	50	50	50	30	50	50	
Intangible Assets		450	844	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	348	360	360	360	320	280	260	
Machinery and Equipment		498	331	2,009	220	530	530	459	610	395	
Transport Assets		25	40	285	-	-	-	20	-	-	
Total Upgrading of Existing Assets	6	-	-	-	23,556	24,226	24,226	17,800	16,523	18,544	
Roads Infrastructure		-	-	-	3,050	3,550	3,550	6,604	11,333	12,519	
Storm water Infrastructure		-	-	-	35	235	235	2,674	35	40	
Electrical Infrastructure		-	-	-	1,320	1,320	1,320	1,981	2,600	3,020	
Water Supply Infrastructure		-	-	-	200	200	200	-	450	1,340	
Sanitation Infrastructure		-	-	-	11,845	11,845	11,845	4,146	-	-	
Solid Waste Infrastructure		-	-	-	700	700	700	400	-	-	
Infrastructure		-	-	-	17,150	17,850	17,850	15,805	14,418	16,919	
Community Facilities		-	-	-	960	1,060	1,060	1,215	415	415	
Sport and Recreation Facilities		-	-	-	5,446	5,316	5,316	780	690	1,210	
Community Assets		-	-	-	6,406	6,376	6,376	1,995	1,105	1,625	
Machinery and Equipment		-	-	-	-	-	-	-	1,000	-	
Total Capital Expenditure	4	31,863	28,795	31,377	45,664	45,858	45,858	51,213	42,346	43,363	
Roads Infrastructure		3,097	2,473	873	3,600	3,665	3,665	6,854	11,883	13,169	
Storm water Infrastructure		-	-	421	325	525	525	3,024	445	610	
Electrical Infrastructure		4,744	3,495	1,585	4,709	5,100	5,100	8,888	8,598	10,448	
Water Supply Infrastructure		11,575	4,704	1,811	6,305	5,361	5,361	4,960	1,770	2,785	
Sanitation Infrastructure		3,329	1,841	12,912	12,765	12,765	12,765	9,304	7,210	1,950	
Solid Waste Infrastructure		466	1,429	1,668	1,050	1,050	1,050	850	550	5,709	
Infrastructure		23,211	13,941	19,270	28,754	28,666	28,666	33,880	30,456	34,671	
Community Facilities		985	1,098	2,543	2,566	2,668	2,668	6,010	1,415	915	
Sport and Recreation Facilities		2,401	3,504	570	5,889	5,502	5,502	1,590	1,140	2,350	
Community Assets		3,386	4,602	3,113	8,455	8,170	8,170	7,600	2,555	3,265	
Investment properties		-	-	29	-	-	-	-	50	50	
Operational Buildings		638	2,820	26	2,175	2,175	2,175	355	500	225	
Other Assets		638	2,820	26	2,175	2,175	2,175	355	500	225	
Licences and Rights		1,204	2,038	1,456	652	652	652	1,272	-	-	
Intangible Assets		1,204	2,038	1,456	652	652	652	1,272	-	-	
Computer Equipment		-	-	377	1,110	1,110	1,110	960	1,740	860	
Furniture and Office Equipment		1,299	1,479	2,675	313	783	783	1,002	1,369	505	
Machinery and Equipment		1,670	1,457	447	346	345	345	688	1,846	967	
Transport Assets		455	2,457	3,983	3,860	3,957	3,957	5,455	3,830	2,820	
TOTAL CAPITAL EXPENDITURE - Asset class											
		31,863	28,795	31,377	45,664	45,858	45,858	51,213	42,346	43,363	

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>		5	346,968	357,784	371,546	392,991	395,039	395,039	422,967	440,774	458,281
Roads Infrastructure			61,153	45,579	65,202	81,127	46,560	46,560	51,553	61,474	72,575
Storm water Infrastructure			6,123	6,250	5,960	6,208	6,192	6,192	8,973	9,162	9,502
Electrical Infrastructure			37,292	34,474	32,910	38,810	39,341	39,341	46,475	53,223	61,722
Water Supply Infrastructure			58,278	59,244	56,369	60,406	59,970	59,970	61,448	59,548	58,465
Sanitation Infrastructure			57,477	55,083	52,702	76,718	76,841	76,841	82,772	86,428	84,632
Solid Waste Infrastructure			4,056	4,197	4,188	24,206	25,775	25,775	22,636	18,982	20,260
<b>Infrastructure</b>			<b>224,378</b>	<b>204,827</b>	<b>217,330</b>	<b>287,476</b>	<b>254,680</b>	<b>254,680</b>	<b>273,857</b>	<b>288,817</b>	<b>307,156</b>
Community Assets			24,735	34,280	33,409	41,781	39,809	39,809	45,103	45,226	45,929
Heritage Assets			454	454	454	454	454	454	454	454	454
Investment properties			12,861	13,041	12,930	13,110	12,929	12,929	12,926	12,973	13,020
Other Assets			1,689	23,055	22,822	24,874	25,136	25,136	24,389	23,727	22,727
Biological or Cultivated Assets											
Intangible Assets			2,044	3,236	4,293	4,576	4,534	4,534	5,188	4,537	3,852
Computer Equipment				1,514	1,416	1,909	1,881	1,881	2,131	3,126	3,203
Furniture and Office Equipment			4,811	4,725	4,145	3,224	3,614	3,614	3,371	3,429	2,553
Machinery and Equipment			6,076	8,362	7,400	6,144	6,141	6,141	5,548	6,042	5,585
Transport Assets			5,168	3,780	6,694	9,443	9,186	9,186	13,325	15,768	17,127
Land			64,753	60,509	60,655		36,676	36,676	36,676	36,676	36,676
Zoo's, Marine and Non-biological Animals											
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>		5	<b>346,968</b>	<b>357,784</b>	<b>371,546</b>	<b>392,991</b>	<b>395,039</b>	<b>395,039</b>	<b>422,967</b>	<b>440,774</b>	<b>458,281</b>
<b>EXPENDITURE OTHER ITEMS</b>			23,957	28,184	39,709	46,231	45,782	45,782	48,006	50,920	53,981
Depreciation	7		17,514	19,621	20,636	21,891	22,365	22,365	23,284	24,539	25,856
Repairs and Maintenance by Asset Class	3		6,443	8,562	19,073	24,341	23,417	23,417	24,722	26,381	28,125
Roads Infrastructure			30	40	315	548	498	498	547	585	611
Storm water Infrastructure			197	261	494	531	299	299	409	438	468
Electrical Infrastructure			619	822	2,060	2,004	2,045	2,045	2,206	2,347	2,498
Water Supply Infrastructure			147	195	692	587	587	587	618	651	686
Sanitation Infrastructure			90	119	228	300	270	270	295	311	328
<b>Infrastructure</b>			<b>1,081</b>	<b>1,437</b>	<b>3,788</b>	<b>4,000</b>	<b>3,728</b>	<b>3,728</b>	<b>4,106</b>	<b>4,364</b>	<b>4,625</b>
Community Facilities			1,865	2,478	6,663	9,679	8,705	8,705	8,761	9,412	10,108
Sport and Recreation Facilities			843	1,120	1,685	2,369	2,622	2,622	3,131	3,346	3,570
<b>Community Assets</b>			<b>2,707</b>	<b>3,598</b>	<b>8,348</b>	<b>12,048</b>	<b>11,327</b>	<b>11,327</b>	<b>11,892</b>	<b>12,758</b>	<b>13,678</b>
Investment properties											
Operational Buildings			1,437	1,909	3,175	4,267	4,227	4,227	4,331	4,632	4,951
Housing			5	6	6	16	16	16	16	16	16
<b>Other Assets</b>			<b>1,441</b>	<b>1,915</b>	<b>3,181</b>	<b>4,283</b>	<b>4,243</b>	<b>4,243</b>	<b>4,347</b>	<b>4,648</b>	<b>4,967</b>
Intangible Assets											
Computer Equipment			193	256	510	624	624	624	659	693	729
Furniture and Office Equipment			26	35	18	38	39	39	41	42	43
Machinery and Equipment			269	357	576	826	748	748	810	853	896
Transport Assets			725	964	2,652	2,522	2,709	2,709	2,868	3,023	3,187
<b>TOTAL EXPENDITURE OTHER ITEMS</b>			<b>23,957</b>	<b>28,184</b>	<b>39,709</b>	<b>46,231</b>	<b>45,782</b>	<b>45,782</b>	<b>48,006</b>	<b>50,920</b>	<b>53,981</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>			34.8%	29.9%	73.4%	75.6%	76.8%	76.8%	60.9%	63.6%	72.5%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>			63.3%	43.8%	111.7%	157.8%	157.4%	157.4%	134.0%	109.8%	121.5%
<b>R&amp;M as a % of PPE</b>			1.9%	2.5%	5.4%	6.5%	6.2%	6.2%	6.1%	6.2%	6.4%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>			5.0%	5.0%	11.0%	15.0%	15.0%	15.0%	13.0%	12.0%	13.0%

Table A10 - Basic Service Delivery Measurement

WC013 Berggrivier - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		8,734	8,560	-	9,238	9,238	9,238	9,515	9,610	9,706
Minimum Service Level and Above sub-total		8,734	8,560	-	9,238	9,238	9,238	9,515	9,610	9,706
<b>Total number of households</b>	5	8,734	8,560	-	9,238	9,238	9,238	9,515	9,610	9,706
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		6,981	6,957	-	7,346	7,346	7,346	7,637	7,790	7,946
Flush toilet (with septic tank)		2,110	2,000	-	2,000	2,000	2,000	2,000	2,000	2,000
Minimum Service Level and Above sub-total		9,091	8,957	-	9,346	9,346	9,346	9,637	9,790	9,946
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	9,091	8,957	-	9,346	9,346	9,346	9,637	9,790	9,946
<b>Energy:</b>										
Electricity (at least min.service level)		1,197	1,350	-	1,000	1,000	1,000	-	-	-
Electricity - prepaid (min.service level)		7,780	7,400	-	8,003	8,003	8,003	-	-	-
Minimum Service Level and Above sub-total		8,977	8,750	-	9,003	9,003	9,003	-	-	-
<b>Total number of households</b>	5	8,977	8,750	-	9,003	9,003	9,003	-	-	-
<b>Refuse:</b>										
Removed at least once a week		9,210	9,200	-	9,505	9,505	9,505	9,846	10,043	10,244
Minimum Service Level and Above sub-total		9,210	9,200	-	9,505	9,505	9,505	9,846	10,043	10,244
<b>Total number of households</b>	5	9,210	9,200	-	9,505	9,505	9,505	9,846	10,043	10,244
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		1,396	1,647	1,602	1,862	1,862	1,862	2,118	2,267	2,425
Sanitation (free sanitation service to indigent households)		2,233	2,482	2,672	2,726	2,726	2,726	3,095	3,320	3,546
Electricity/other energy (50kwh per indigent household per month)		710	828	750	1,215	515	515	585	615	627
Refuse (removed once a week for indigent households)		3,321	3,714	3,875	4,147	4,147	4,147	4,734	5,059	5,407
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		7,660	8,672	8,800	9,950	9,250	9,250	10,532	11,261	12,005
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)					15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	142	142	142	151	162	173
Electricity (kwh per household per month)		-	-	-	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		3,353	3,669	1,887	2,558	2,558	2,558	2,222	2,342	2,469
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		3,353	3,669	1,887	2,558	2,558	2,558	2,222	2,342	2,469

## **Part 2 – Supporting Documentation**

### **2.1 Overview of the annual budget process**

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Deputy Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Council's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### **2.1.1 Budget Process Overview**

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2018) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 30 July 2018.



## SCHEDULE OF KEY DEADLINES SUMMARY



## SUMMARY OF KEY ACTIVITIES OF THE TIME SCHEDULE OF KEY DEADLINES FOR THE 2019/20 BUDGET AND IDP REVIEW

Task	Date	Legal Reference
<b>Jul - August 2016</b>		
Table in Council the IDP Process Plan ( <i>Happens once every 5 years. The time schedule in terms of Section 21(1)(b) of the Municipal Finance Management Act (MFMA) is replaced annually.</i> )	18 Jul 2016	<b>MSA Section 28:</b> (1) Each municipal council, within a prescribed period after the start of its elected term, must adopt a process set out in writing to guide the planning, drafting, adoption and review of its integrated development plan. (2) The municipality must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, consult the local community before adopting the process. (3) A municipality must give notice to the local community of particulars of the process it intends to follow.
Advertise the draft IDP Process Plan for public inputs/comments. Copies in library and on website	19 Jul 2016	<b>MSA Section 28</b> (3) A municipality must give notice to the local community of particulars of the process it intends to follow



Task	Date	Legal Reference
Table in Council a budget and IDP time schedule of key deadlines ( <i>Annually - at least 10 months before the start of the budget year</i> )	31 July 2018	<p><b>MFMA Section 21(1)(b):</b> <i>The mayor of a municipality must at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for -</i></p> <ul style="list-style-type: none"> <li>(i) <i>the preparation, tabling and approval of the annual budget;</i></li> <li>(ii) <i>the annual review of-</i> <ul style="list-style-type: none"> <li>(aa) <i>the integrated development plan in terms of section 34 of the Municipal Systems Act; and</i></li> <li>(bb) <i>the budget-related policies;</i></li> </ul> </li> <li>(iii) <i>the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and</i></li> <li>(iv) <i>any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).</i></li> </ul>
Submit annual financial statements and annual performance report to the Auditor-General for auditing ( <i>within two months after the end of the financial year</i> )	Before 31 Aug	<p><b>MSA Section 126(1)(a):</b> <i>The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing</i></p>



Task	Date	Legal Reference
<b>September – October 2018</b>		
Submit process plan and time schedule to the West Coast District Municipality and the Provincial Government	24 Aug - 2 Sep	
Give notice of the approved process plan and time schedule through local media	7 & 8 Sep	
Internal Analysis – <ul style="list-style-type: none"> <li>critical issues/challenges with respect to every service</li> <li>minimum service levels</li> <li>institutional</li> <li>financial</li> <li>performance</li> </ul>	Sep & Oct	
Compile a Financial Plan	Sep & Oct	<b>MSA Section 26(h):</b> <i>An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.</i>
External Analysis – <ul style="list-style-type: none"> <li>Spatial</li> <li>Social</li> <li>Economic</li> <li>Environmental</li> </ul> <p><i>This process should be combined with the compilation of ward plans and must involve the local community and other stakeholders</i></p>	Sep & Oct	<b>MSA Section 29(1)(b):</b> <i>The process followed by a municipality to draft its integrated development plan, including its consideration and adoption of the draft plan, must through appropriate mechanisms, processes and procedures established in terms of Chapter 4, allow for-</i> <ul style="list-style-type: none"> <li>(i) <i>the local community to be consulted on its development needs and priorities;</i></li> <li>(ii) <i>the local community to participate in the drafting of the integrated development plan; and</i></li> <li>(iii) <i>organs of state, including traditional authorities, and other role players to be identified and consulted on the drafting of the integrated development plan.</i></li> </ul>
Commence with the multi-year capital and operating budget	Sep	
Ward committee meetings and town based public meetings on the IDP	Sept/Oct	
IDP Forum meetings	Sept/Oct	
Obtain inputs from directors and division heads on preliminary capital and operating budget (including review of salary, fleet and equipment budget and tariffs)	Sep / Oct	
Finalise the compilation of new ward plans	Oct	

Task	Date	Legal Reference
<b>November 2018</b>		
Strategic sessions of directorate: Alignment with strategic priorities in IDP	Nov & Dec	
Strategic session with Management and Mayoral committee	Nov/Dec	
Receive audit report on annual financial statements from the Auditor-General	Nov	<b>MFMA Section 126(3):</b> The Auditor-General must- (a) audit those financial statements; and (b) submit an audit report on those statements to the accounting officer of the municipality or entity within three months of receipt of the statements.
Ensure the Accounting Officer addresses any issues raised by the Auditor-General in the audit report - prepare action/audit plans to address and incorporate into the annual report.	During Nov	
<b>December 2018</b>		
Schools close	8 Dec	
Day of Reconciliation	16 Dec	
Christmas Day	25 Dec	
Day of Goodwill	26 Dec	
Finalise inputs from bulk resource providers (and NER) & agree on proposed price increase	During Dec	
Review whether all bulk resource providers have lodged a request with National Treasury & SALGA seeking comments on proposed price increases of bulk resources	During Dec	
Finalise first draft of departmental operational plans and SDBIP for review against strategic priorities	Dec / Jan	
Finalise first draft of Annual Report incorporating financial and non-financial information on performance, audit reports and annual financial statements	Dec	
Submit draft adjustments budget to Budget Steering Committee	Dec	
<b>January 2019</b>		
New Year's Day	1 Jan	
Schools open	17 Jan	
Adjustments Budget - • Submit to Mayoral Committee • Submit to Council • Submit approved adjustments budget to provincial treasury and National Treasury	27 Feb 27 Feb 28 Feb	

Task	Date	Legal Reference
Ensure any written comments made to bulk resource providers by municipality on proposed increase of bulk resources are included in any submission made by bulk resource providers to the required organs of state	Jan	
Review whether comments from National Treasury and SALGA have been received on proposed price increases of bulk resources	Jan	
Finalise operating & capital budgets in prescribed formats incorporating National & provincial budget allocations, integrate & align to IDP & draft SDBIP, finalise budget policies including tariff policy	Jan / Feb	
Review the KPI's and annual performance targets	Jan/Feb	
<b>February 2019</b>		
Finalise the draft capital and operating budget and budget related policies	Feb/Mar	
Finalise ward plans	Feb	
Note any provincial and national allocations to municipalities for incorporation into budget	Feb	
Finalise corrective measures from audit report	Feb	
Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three fin years ( <i>by no later than 120 days before the start of its budget year</i> )	Before 29 Feb	<b>MFMA Section 37(2):</b> <i>In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for spending of such allocations, the accounting officer of a municipality responsible for transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next 3 fin years.</i>
<b>March 2019</b>		
<b>Human Rights Day</b>	<b>21 Mar</b>	
<b>School holiday</b>	<b>28 Mar 10 Apr</b>	
Receive bulk resource providers' price increases as tabled in Parliament or the provincial legislature	Mar	
Submit draft 90 days budget to Budget Steering Committee	Before 14 March	



Task	Date	Legal Reference
<p>Table draft IDP and budget in Council (<i>at least 90 days before the start of the budget year</i>)</p> <ul style="list-style-type: none"> <li>• Submit to Mayoral Committee</li> <li>• Submit to Council</li> </ul>	<p>27 Mar</p> <p>27 Mar</p>	<p><b>MFMA Section 16:</b></p> <p>(1) <i>The council of a municipality must for each financial year approve an annual budget for the municipality before start of that financial year.</i></p> <p>(2) <i>In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.</i></p>
<p>Submit the budget and IDP to Provincial Treasury, National Treasury and other affected organs of state</p>	<p>29 Mar</p>	<p><b>MFMA Section 22:</b> <i>Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must</i></p> <p>(a) <i>in accordance with Chapter 4 of the Municipal Systems Act -</i></p> <p>(i) <i>Make public the annual budget and the documents referred to in Section 17(3); and</i></p> <p>(ii) <i>invite the local community to submit representations in connection with the budget;</i></p> <p>(b) <i>submit the annual budget -</i></p> <p>(i) <i>in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and</i></p> <p>(ii) <i>in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.</i></p>
<p>Submit the proposed revised IDP to the District Municipality</p>	<p>29 Mar</p>	<p><b>MSA Section 29(3)(b):</b> <i>A local municipality must draft its integrated development plan, taking into account the integrated development processes of, and proposals submitted to it by the district municipality.</i></p> <p><b>MPPM Regulation 3(6):</b> <i>A local municipality that considers an amendment to its integrated development plan must-</i></p> <p>(a) <i>consult the district municipality in whose area it falls on the proposed amendment; and</i></p> <p>(b) <i>take all comments submitted to it by the district municipality into account before it takes a final decision on the proposed amendment.</i></p>

Task	Date	Legal Reference
Make public the annual budget and invite the community to submit representations	29 Mar	<b>MFMA Section 22:</b> Immediately after an annual budget is tabled in a municipal council, the accounting officer of the municipality must (a) in accordance with Chapter 4 of the Municipal Systems Act - (i) Make public the annual budget and the documents referred to in Section 17(3); and (ii) invite the local community to submit representations in connection with the budget; (b) submit the annual budget - (i) in both printed and electronic formats to the National Treasury and the relevant provincial treasury; and (ii) in either formats to any prescribed national or provincial organs of state and to other municipalities affected by the budget.
Publish the proposed IDP for public comment	29 Mar	<b>MPPM Regulation 3(4)(b):</b> No amendment to a municipality's integrated development plan may be adopted by the municipal council unless the proposed amendment has been published for public comment for a period of at least 21 days in a manner that allows the public an opportunity to make representations with regard to the proposed amendment.
<b>Good Friday</b>	<b>30 Mar</b>	
<b>April 2019</b>		
<b>Family Day</b>	<b>2 Apr</b>	
<b>Freedom Day</b>	<b>27 Apr</b>	
Process of consultation and meetings with local community and stakeholders, Provincial and National Treasury and other organs of state. Consultation will include ward committee meetings, town based public meetings and IDP Forum meetings. <b><u>(Closing Date for Input and Objections to Budget and IDP Review is 3 May 2019)</u></b>	12 - 18 Apr	<b>MFMA Section 23(1):</b> When the annual budget has been tabled, the municipal council must consider any views of – (a) the local community; and (b) the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.
<b>May 2019</b>		
<b>Workers Day</b>	<b>1 May</b>	
Confirm National budget for provincial and National allocations to municipalities for incorporation into budget	2 - 11 May	

Task	Date	Legal Reference
Review provincial & national legislation incl DoRA to establish potentially new reporting requirements incl annual, monthly & quarterly grant & performance reports for specific new allocations & programmes (10 working days after end of month deadlines)	2 - 15 May	
Council must give the mayor an opportunity to respond to the submissions and, if necessary, to revise the budget and table amendments for consideration by the council	2 - 15 May	<b>MFMA Section 23(2):</b> After considering all budget submissions, the council must give the mayor an opportunity- (a) to respond to the submissions; and (b) if necessary, to revise the budget and table amendments for consideration by the council.
Completion of Annual Budget amendments / refinements	Before 15 May	
Submit draft 30 days budget to Budget Steering Committee	Before 16 May	
Table final IDP and budget in Council (at least 30 days before the start of the budget year) • Submit to Mayoral Committee • Submit to Council	28 May 28 May	<b>MFMA Section 24(1):</b> The Council must at least 30 days before the start of the budget year consider the approval of the annual budget. <b>MPPM Regulation 3(3):</b> An amendment to a municipality's integrated development plan is adopted by a decision taken by a municipal council in accordance with rules and orders of the council.
<b>June 2019</b>		
<b>Youth Day</b>	<b>16 Jun</b>	
Place IDP, annual budget, all budget-related documents and all budget-related policies on the website (within 5 days of the adoption of the plan)	Before 5 Jun	<b>MFMA Section 75(1):</b> The accounting officer of a municipality must place on the website the following documents of the municipality: (a) the annual and adjustments budgets and all budget-related documents; and (b) all budget-related policies <b>MSA Section 21A(1)(b):</b> All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community by displaying the documents on the municipality's official website, if the municipality has a website as envisaged by section 21B. <b>MFMA Section 75(2):</b> A document referred to above must be placed on the website not later than five days after its tabling in the council or on the date on which it must be made public, whichever occurs first.



Task	Date	Legal Reference
Submit a copy of the revised IDP to the MEC for local government as well as Provincial Treasury (within 10 days of the adoption of the plan)	Before 8 Jun	<b>MSA Section 32(1)(a):</b> The municipal manager of a municipality must submit a copy of the integrated development plan as adopted by the council of the municipality, and any subsequent amendment to the plan, to the MEC for local government in the province within 10 days of the adoption or amendment of the plan.
Give notice to the public of the adoption of the IDP (within 14 days of the adoption of the plan)	13 & 14 Jun	<p><b>MSA Section 25(4)(a):</b> A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) give notice to the public-</p> <ul style="list-style-type: none"> <li>(i) of the adoption of the plan; and</li> <li>(ii) that copies of or extracts from the plan are available for public inspection at specified places;</li> </ul> <p><b>MSA Section 21A(1)(a) and (c):</b> All documents that must be made public by a municipality in terms of a requirement of this Act, the Municipal Finance Management Act or other applicable legislation, must be conveyed to the local community -</p> <ul style="list-style-type: none"> <li>(a) by displaying the documents at the municipality's head and satellite offices and libraries;</li> <li>(c) by notifying the local community, in accordance with section 21, of the place, including the website address, where detailed particulars concerning the documents can be obtained.</li> </ul>
Publicise a summary of the IDP (within 14 days of the adoption of the plan)	13 & 14 Jun	<b>MSA Section 25(4)(b):</b> A municipality must, within 14 days of the adoption of its integrated development plan in terms of subsection (1) or (3) publicise a summary of the plan.
Make public the approved annual budget and supporting documentation (including tariffs) (within 10 working days after approval of the budget)	13 & 14 Jun	<p><b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 18:</b></p> <ul style="list-style-type: none"> <li>(1) Within ten working days after the municipal council has approved the annual budget of a municipality, the municipal manager must in accordance with section 21A of Municipal Systems Act make public the approved annual budget and supporting documentation and resolutions referred to in section 24(2)(c) of the Act.</li> <li>(2) The municipal manager must also make public any other information that the municipal council considers appropriate to facilitate public awareness of the annual budget, including- <ul style="list-style-type: none"> <li>(a) summaries of the annual budget and supporting documentation in alternate</li> </ul> </li> </ul>



Task	Date	Legal Reference
		<p><i>languages predominant in the community; and</i></p> <p><i>(b) information relevant to each ward in the municipality.</i></p> <p><i>(3) All information contemplated in subregulation (2) must cover:</i></p> <p><i>(a) the relevant financial and service delivery implications of the annual budget; and</i></p> <p><i>(b) at least the previous year's actual outcome, the current year's forecast outcome, the budget year and the following two years.</i></p>
Submit approved budget to the provincial treasury and National Treasury ( <i>within 10 working days after approval of the budget</i> )	Before 14 Jun	<p><b>MFMA Section 24(3):</b> <i>The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.</i></p> <p><b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 20:</b> <i>The municipal manager must comply with section 24(3) of the Act within ten working days after the municipal council has approved the annual budget.</i></p>
Submit to the Executive Mayor the draft SDBIP and draft annual performance agreements for the next year ( <i>within 14 days after approval of the budget</i> )	13 Jun	<p><b>MFMA Section 69(3):</b></p> <p><i>(a) The accounting officer must no later than 14 days after approval of an annual budget submit to the mayor a draft service delivery and budget implementation plan for the budget year.</i></p> <p><i>(b) The accounting officer must no later than 14 days after the approval of an annual budget submit to the mayor drafts of the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers.</i></p>
Executive Mayor takes all reasonable steps to ensure that the SDBIP is approved ( <i>within 28 days after approval of the budget</i> )	13 Jun	<p><b>MFMA Section 53(1)(c)(ii):</b> <i>The mayor of a municipality must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after approval of the budget.</i></p>

Task	Date	Legal Reference
Place the performance agreements and all service delivery agreements on the website	Before 18 Jun	<b>MFMA Section 75(1):</b> The accounting officer of a municipality must place on the website the following documents of the municipality: (d) performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act; and (e) all service delivery agreements <b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 19:</b> The accounting officer must place on the website all performance agreements required in terms of section 57(1)(b) of the Municipal Systems Act.
Submit copies of the performance agreements to Council and the MEC for local government as well as the national minister responsible for local government (within 14 days after concluding the employment contract and performance agreement)	Before 27 Jun	<b>MFMA Section 53(3)(b):</b> Copies of such performance agreements must be submitted to the council and the MEC for local government in the province. <b>PERF REGS 2006 Reg(5):</b> The employment contract and performance agreement must be submitted to the MEC responsible for local government in the relevant province as well as the national minister responsible for local government within fourteen (14) days after concluding the employment contract and performance agreement
Submit the SDBIP to National and Provincial Treasury (within 10 working days approval of the plan)	Before 27 Jun	<b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 20(2)(b):</b> The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan.
Make public the projections, targets and indicators as set out in the SDBIP (within 10 working days after the approval of the SDBIP)	Before 27 Jun	<b>MFMA Section 53(3)(a):</b> The mayor must ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan. <b>BUDGET &amp; REPORTING REGULATIONS 2009, Reg 19:</b> The municipal manager must in accordance with section 21A of the Municipal Systems Act make public the approved service delivery and budget implementation plan within ten working days after the mayor has approved the plan in terms of section 53(1)(c)(ii) of the Act.

Task	Date	Legal Reference
Make public the performance agreements of Municipal Manager and senior managers ( <i>no later than 14 days after the approval of the SDBIP</i> )	Before 27 Jun	<b>MFMA Section 53(3)(b):</b> <i>The mayor must ensure that the performance agreements of municipal manager, senior managers and any other categories of officials as may be prescribed, are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.</i>

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

### 2.1.2 IDP and Service Delivery and Budget Implementation Plan

The draft amendment and second revision of the 4<sup>th</sup> Generation Integrated Development Plan (IDP) for the 2017/18 – 2021/22 financial years is to be submitted to Council for approval in March 2019.

The Municipality's IDP is its principle strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into strategic goals, strategic objective, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the annual revisions of the Fourth Generation IDP included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental strategic plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the TLSDBIP, and
- The review of the performance management and monitoring processes.

The second review of the IDP is accompanied with an amendment as council approved a new Spatial Development Framework. The public participation process of the SDF co-incided with the public participation process of the second review.

The IDP has been taken into a business and financial planning process leading up to the 2019/20 MTREF, based on the approved 2018/19 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2019/20 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2018/19 Top Level Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

## **2.2 Overview of alignment of annual budget with IDP**

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Council, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Council strategically complies with the key national and provincial priorities.

The aim of the Fourth Generation IDP was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Council's response to these requirements.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2019/20 MTREF and further planning refinements that have directly informed the compilation of the budget:

## IDP Goals and Strategic Objectives

STRATEGIC GOALS	STRATEGIC OBJECTIVES
<b>Strategic Goal 1</b>  Strengthen financial sustainability and further enhancing good governance	1.1 To budget strategically, grow and diversify our revenue and ensure value for money-services
	1.2 To create an efficient, effective, economic and accountable administration
	1.3 To provide a transparent and corruption free municipality
	1.4 To communicate effectively with the public
<b>Strategic goal 2</b>  Sustainable service delivery	2.1 To develop and provide bulk infrastructure
	2.2 To maintain existing bulk infrastructure and services
	2.3 To be responsive to the developmental needs of the communities
<b>Strategic Goal 3</b>  Facilitate an enabling environment for economic growth to alleviate poverty	3.1 To improve the regulatory environment for ease of doing business
	3.2 To facilitate an environment for the creation of jobs
	3.3 To improve the transport systems and enhance mobility of poor isolated communities in partnership with sector departments
	3.4 To alleviate poverty
<b>Strategic Goal 4:</b>  Promote a safe, healthy, educated and integrated community	4.1 to promote healthy life styles through the provision of facilities and opportunities
	4.2 To promote a safe environment for all who live in Bergrivier
	4.3 to create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development
<b>Strategic Goal 5:</b>  A sustainable, inclusive and integrated living environment	5.1 to develop, manage and regulate the built environment
	5.2 to conserve and manage the natural environment and mitigate the impacts of climate change

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP process which is directly aligned to that of the national and provincial priorities.

The 2019/20 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.



Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC013 Bergvriër - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

WC013 Bergvliet - Supporting Table 3A4 Reconciliation of IDP Strategic Objectives and Budget (Revenue)													
Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
1.1: To budget strategically, grow and diversify our revenue and ensure value for money-services	SG1 Strengthen financial sustainability and further enhancing good governance	S101		65,197	69,390	77,944	79,119	79,169	79,169	84,443	88,339	93,204	
1.2: To create an efficient, effective, economic and accountable administration	SG1 Strengthen financial sustainability and further enhancing good governance	S102		23,102	24,588	32,101	31,968	31,961	31,961	35,045	38,400	42,200	
1.3 To provide a transparent and corruption free municipality	SG1 Strengthen financial sustainability and further enhancing good governance	S103		-	-	-	-	-	-	10	11	12	
1.4 To communicate effectively with the public	SG1 Strengthen financial sustainability and further enhancing good governance	S104		-	-	-	-	-	-	-	-	-	
2.1 To develop and provide bulk infrastructure	SG2 Sustainable service delivery	S201				714	19,754	19,754	19,754	14,548	15,124	15,953	
2.2: To maintain existing bulk infrastructure and services	SG2 Sustainable service delivery	S202		137	146	-	-	-	-	-	-	-	
2.3 To be responsive to the developmental needs of the communities	SG2 Sustainable service delivery	S203		168,721	179,572	173,216	190,307	189,460	189,460	215,684	218,434	232,052	
3.1 To improve the regulatory environment for ease of doing business	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S301		-	-	-	-	-	-	-	-	-	
3.2 To facilitate an environment for the creation of jobs	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S302		-	-	-	-	-	-	-	-	-	
3.3 To improve the transport systems and enhance mobility of poor isolated communities in partnership	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S303		-	-	-	-	-	-	-	-	-	
3.4 To alleviate poverty	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S304		-	-	-	-	-	-	-	-	-	
4.1 To promote healthy life styles through the provision of sport and other facilities and opportunities	SG4 Promote a safe, healthy, educated and integrated community	S401		4,645	4,943	5,447	5,899	6,154	6,154	11,543	6,735	7,206	
4.2 To promote a safe environment for all who live in Bergvliet	SG4 Promote a safe, healthy, educated and integrated community	S402		11,793	12,551	12,246	13,700	12,570	12,570	17,706	18,057	19,320	
4.3 To create innovative partnerships with sector departments for improved education outcomes and opportunities for youth development	SG4 Promote a safe, healthy, educated and integrated community	S403		5,628	5,447	6,597	7,342	7,355	7,355	7,563	7,514	7,929	
5.1 To develop, manage and regulate the built environment	SG5 Create a sustainable, inclusive and integrated living environment	S501		1,873	1,993	2,464	2,073	2,103	2,103	5,919	1,519	1,625	
5.2 To conserve and manage the natural environment and mitigate the impacts of climate change	SG5 Create a sustainable, inclusive and integrated living environment	S502		-	-	-	-	-	-	-	-	-	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	281,097	298,631	310,729	350,161	348,528	348,528	392,461	394,133	419,501

**Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating Expenditure**

WC013 Bergvriër - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
1.1: To budget strategically, grow and diversify our revenue and ensure value for	SG1 Strengthen financial sustainability and further enhancing good governance	S101		19,210	20,940	23,923	24,963	27,488	27,488	27,504	29,271	31,112	
1.2: To create an efficient, effective, economic and accountable administration	SG1 Strengthen financial sustainability and further enhancing good governance	S102		34,455	37,558	40,257	47,291	46,053	46,053	50,627	53,757	57,081	
1.3 To provide a transparent and corruption free municipality	SG1 Strengthen financial sustainability and further enhancing good governance	S103		2,472	2,694	3,209	3,420	3,460	3,460	6,845	7,358	7,906	
1.4 To communicate effectively with the public	SG1 Strengthen financial sustainability and further enhancing good governance	S104		328	358	291	482	455	455	495	521	549	
2.1 To develop and provide bulk infrastructure	SG2 Sustainable service delivery	S201		-	-	1,662	1,828	1,565	1,565	1,903	2,022	2,158	
2.2: To maintain existing bulk infrastructure and services	SG2 Sustainable service delivery	S202		749	817	936	1,405	1,405	1,405	1,490	1,571	1,656	
2.3 To be responsive to the developmental needs of the communities	SG2 Sustainable service delivery	S203		149,448	162,908	168,224	190,786	190,728	190,728	215,263	218,066	231,079	
3.1 To improve the regulatory environment for ease of doing business	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S301		-	-	-	-	-	-	-	-	-	
3.2 To facilitate an environment for the creation of jobs	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S302		1,497	1,632	1,892	2,035	2,035	2,035	2,157	2,273	2,396	
3.3 To improve the transport systems and enhance mobility of poor isolated	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S303		-	-	-	-	-	-	-	-	-	
3.4 To alleviate poverty	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	S304		-	-	-	-	-	-	-	-	-	
4.1 To promote healthy life styles through the provision of sport and other facilities and	SG4 Promote a safe, healthy, educated and integrated community	S401		18,060	19,686	20,604	26,680	26,260	26,260	28,063	29,936	31,922	
4.2 To promote a safe environment for all who live in Bergvriër	SG4 Promote a safe, healthy, educated and integrated community	S402		16,325	17,428	16,881	21,184	20,232	20,232	25,653	27,296	29,043	
4.3 To create innovative partnerships with sector departments for improved	SG4 Promote a safe, healthy, educated and integrated community	S403		5,849	6,376	6,965	8,185	8,226	8,226	8,284	8,877	9,514	
5.1 To develop, manage and regulate the built environment	SG5 Create a sustainable, inclusive and integrated living environment	S501		5,710	6,224	6,462	7,587	7,431	7,431	8,215	8,779	9,419	
5.2 To conserve and manage the natural environment and mitigate the impacts of climate	SG5 Create a sustainable, inclusive and integrated living environment	S502		-	-	-	-	-	-	-	-	-	
Allocations to other priorities													
Total Expenditure				1	254,103	276,620	291,303	335,845	335,339	335,339	376,498	389,727	413,835



Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC013 Bergrivier - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Allocation of R for Strategic Objectives and Budget (capital expenditure)									
			Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
1.1: To budget strategically, grow and diversify our revenue and ensure value for	SG1 Strengthen financial sustainability and further enhancing good governance	G101		454	-	1,577	844	844	844	672	160	-
1.2: To create an efficient, effective, economic and accountable administration	SG1 Strengthen financial sustainability and further enhancing good governance	G102		919	621	375	1,138	1,288	1,288	1,360	2,105	935
1.3 To provide a transparent and corruption free municipality	SG1 Strengthen financial sustainability and further enhancing good governance	G103		-	-	-	-	-	-	-	-	-
1.4 To communicate effectively with the public	SG1 Strengthen financial sustainability and further enhancing good governance	G104		-	-	-	-	-	-	-	-	-
2.1 To develop and provide bulk infrastructure	SG2 Sustainable service delivery	G201		-	-	-	-	-	-	-	-	-
2.2: To maintain existing bulk infrastructure and services	SG2 Sustainable service delivery	G202		-	-	-	-	-	-	-	-	-
2.3 To be responsive to the developmental needs of the communities	SG2 Sustainable service delivery	G203		25,522	25,195	24,435	33,480	33,310	33,310	41,823	33,627	37,943
3.1 To improve the regulatory environment for ease of doing business	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	G301		-	-	-	-	-	-	-	-	-
3.2 To facilitate an environment for the creation of jobs	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	G302		-	-	-	-	-	-	-	-	-
3.3 To improve the transport systems and enhance mobility of poor isolated	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	G303		-	-	-	-	-	-	-	-	-
3.4 To alleviate poverty	SG3 Facilitate an enabling environment for economic growth to alleviate poverty	G304		-	-	-	-	-	-	-	-	-
4.1 To promote healthy life styles through the provision of sport and other facilities and	SG4 Promote a safe, healthy, educated and integrated community	G401		2,748	2,088	1,219	6,298	6,491	6,491	4,069	2,885	3,145
4.2 To promote a safe environment for all who live in Bergrivier	SG4 Promote a safe, healthy, educated and integrated community	G402		1,476	325	3,389	851	851	851	2,185	1,755	490
4.3 To create innovative partnerships with sector departments for improved	SG4 Promote a safe, healthy, educated and integrated community	G403		405	239	285	620	620	620	600	700	360
5.1 To develop, manage and regulate the built environment	SG5 Create a sustainable, inclusive and integrated living environment	G501		340	325	96	2,433	2,454	2,454	503	1,114	490
5.2 To conserve and manage the natural environment and mitigate the impacts of climate	SG5 Create a sustainable, inclusive and integrated living environment	G502		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3									
Total Capital Expenditure			1	31,863	28,795	31,377	45,664	45,858	45,858	51,213	42,346	43,363

## 2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Council has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

The following table sets out the municipalities main performance objectives and benchmarks for the 2019/20 MTREF.

Table SA7 - Measurable performance objectives

WC013 Bergvriër - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Vote 1 - Municipal Manager</b>										
<b>Function 1 - Municipal Managers Office</b>										
<b>Sub-function 1 -Municipal Managers</b>										
Quarterly leadership development initiatives				4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Sub-function 2 - Strategic Services</b>										
Client Services Survey				1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Sub-function 3 - Internal Audit</b>										
Approved Risk Based Audit Plan				1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Vote 2 -Finance</b>										
<b>Function 1 -Director Finance</b>										
<b>Sub-function 1 - Revenue</b>										
Improve debtor management and revenue				98.0%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
<b>Sub-function 2 - Expenditure</b>										
Implement a centralised SCM system by 30				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Sub-function 3 - Budget and Treasury</b>										
Submit Section 71 Report by 10th working day				12.00	12.00	12.00	12.00	12.00	12.00	12.00
<b>Vote 3 -Corporate Services</b>										
<b>Function 1 - Director Corporate Services</b>										
<b>Sub-function 1 - Administration</b>										
Implement SITA Report recommendations on				170.00	170.00	170.00	170.00	170.00	170.00	170.00
<b>Sub-function 2 - Human Resources</b>										
Submit quarterly report on human resource				4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Sub-function 3 -Planning and</b>										
Compile Zoning Scheme By-law										
<b>Vote 4 -Technical Services</b>										
<b>Function 2 - Director Technical Services</b>										
<b>Sub-function 1 -Water</b>										
Restrict annual water losses to 10%				10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Sub-function 2 - Electricity</b>										
Restrict annual electricity losses to 10%				10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Sub-function 3 - Roads</b>										
Fully utilise conditional road maintenance				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Sub-function 4 - Waste management</b>										
Reduce the volume of household waste				15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
<b>Sub-function 5 - Project management</b>										
Expenditure on MIG Funding				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Vote 5 -Community Services</b>										
<b>Function 2 - Director Community</b>										
<b>Sub-function 1 -Traffic Services</b>										
Collect 95% of budgeted income by 30 June 2019 for speeding fines (Excl budgeted debt provision) [(Actual amount collected/total amount budgeted) x 100]				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<b>Sub-function 2 - Fire Fighting</b>										
Fire Safety compliance inspections				24.00	24.00	24.00	24.00	24.00	24.00	24.00
<b>Sub-function 3 - Housing</b>										
Monthly maintenance of the housing waiting list by updating applications received within 14 calendar days				12.00	12.00	12.00	12.00	12.00	12.00	12.00
<b>Sub-function 4 - Libraries</b>										
95% spent of the library grant by 30 June 2019 in terms of the approved business plan [(Actual amount spent/Total allocation received)100]				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<b>Sub-function 5 - Community Facilities</b>										
Spend 95% of the Capital budget by 30 June 2019				95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
<b>And so on for the rest of the Votes</b>										

Table SA8 - Performance indicators and benchmarks

WC013 Bergrivier - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Borrowing Management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.1%	6.0%	6.0%	5.4%	5.4%	5.4%	5.4%	5.1%	5.2%	5.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.1%	6.8%	7.0%	6.8%	6.8%	6.8%	6.8%	6.4%	6.5%	6.4%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	50.9%	38.6%	41.8%	28.7%	28.9%	28.9%	28.9%	24.1%	17.3%	27.1%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	307.6%	280.0%	203.4%	165.0%	164.4%	164.4%	164.4%	128.6%	106.2%	90.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	3.1	3.2	3.8	3.5	3.8	3.8	3.8	3.6	3.4	3.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	3.1	3.2	3.8	3.5	3.8	3.8	3.8	3.6	3.4	3.2
Liquidity Ratio	Monetary Assets/Current Liabilities	1.5	1.6	1.7	1.8	1.7	1.7	1.7	1.6	1.4	1.3
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		98.6%	97.3%	94.1%	96.5%	96.0%	96.0%	96.0%	96.0%	96.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		98.6%	97.3%	94.1%	96.5%	96.0%	96.0%	96.0%	96.0%	96.0%	96.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	27.7%	27.8%	30.0%	25.2%	27.2%	27.2%	27.2%	24.2%	23.8%	22.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		43.7%	39.8%	28.2%	36.4%	33.0%	33.0%	33.0%	34.6%	38.3%	39.9%
<b>Other Indicators</b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	7,916	7,157	7,704	6,729	6,729	6,729	6,729	7,920	8,312	8,312
	Total Cost of Losses (Rand '000)	6,670	6,465	6,959	6,325	6,325	6,325	6,325	7,871	7,793	7,793
	% Volume (units purchased and generated less units sold)/units purchased and generated	10%	8.92%	9.65%	10%	10%	10%	10%	11%	10%	10%
Water Distribution Losses (2)	Total Volume Losses (kL)	277	258	120	140	140	140	140	134	139	141
	Total Cost of Losses (Rand '000)	1,287	1,290	636	649	649	649	649	636	639	646
	% Volume (units purchased and generated less units sold)/units purchased and generated	11%	9.93%	6.98%	8.13%	8.13%	8.13%	8.13%	7.80%	8.10%	8.20%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.4%	35.7%	37.7%	38.0%	37.0%	37.0%	37.0%	36.4%	38.1%	38.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	38.5%	37.6%	39.7%	40.0%	38.9%	38.9%		38.2%	40.0%	40.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	2.5%	3.0%	6.4%	7.4%	7.2%	7.2%		6.7%	7.0%	7.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.1%	11.3%	11.3%	10.9%	10.8%	10.8%	10.8%	10.1%	10.4%	10.3%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	22.2	21.7	18.5	18.6	18.6	18.6	17.8	18.6	18.5	19.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	35.7%	37.2%	41.4%	33.9%	37.2%	37.2%	37.2%	34.0%	32.1%	30.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.8	4.3	3.9	3.6	3.3	3.3	3.3	2.7	2.4	2.2

### **Free Basic Services: basic social services package for indigent households**

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Council. With the exception of electricity, only registered indigents qualify for the free basic services.

In terms of the Municipality's indigent policy registered households are entitled to 6kl free water, 50 kwh of electricity, sanitation and free waste removal once a week, as well as a discount on their property rates.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table A10 (Basic Service Delivery Measurement).

## **2.4 Overview of budget related-policies**

The Council budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following policies forms part of the budget document and has been reviewed as indicated.

- 2.4.1 Asset management policy
- 2.4.2 Cash Management and Investment policy
- 2.4.3 Credit control and Debt collection policy
- 2.4.4 Property Rates policy
- 2.4.5 Tariff policy
- 2.4.6 Virement policy
- 2.4.7 Property Rates Bylaw
- 2.4.8 Supply Chain Management policy
- 2.4.9 Borrowing Policy
- 2.4.10 Funding, Reserves and Long Term Financial Planning Policy
- 2.4.11 Budget Implementation and Monitoring Policy
- 2.4.12 Petty Cash Policy (**NEW**)

### **POLICIES WITH CHANGES:**

Four budget related policies were amended during the 2019/20 MTREF Budget process, namely the Virement Policy, Supply Chain Management Policy, Property Rates Policy and Credit Control and Debt Collection Policy. The Petty Cash Policy is a new policy.

## 2.5 Overview of budget assumptions

### Key Financial Indicators

Budget assumptions and parameters are determined in advance of the budget process to allow budgets to be constructed to support the achievement of the longer-term financial and strategic targets. The assumptions and principles applied in the development of this budget are mainly based upon guidelines from National Treasury (expenditure growth) and other external bodies such as the National Electricity Regulator of South Africa (NERSA) and West Coast District Municipality. The municipal fiscal environment is influenced by a variety of macro-economic control measures. National Treasury determines the ceiling of year-on-year increases in the total operating budget, whilst the National Electricity Regulator (NER) regulates electricity tariff increases. Various government departments also affect municipal service delivery through the level of grants and subsidies.

There are five key factors that have been taken into consideration in the compilation of the 2019/20 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Bergrivier Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of Remuneration of Councillors and Employee related costs increased above inflation which places a disproportionate upward pressure on the expenditure budget.

An average tariff increase of 6 percent increase in tariffs (except for electricity) has been approved. This increase was required to ensure that the tariffs charged is more cost reflective. This increase is above the 5.2 percent inflation rate, but within the general inflation band forecasts of National Treasury that ranges between 3 and 6 percent. The main cost driver for the tariff increase is the higher increase in employee related cost that is linked to the individual salary increases and notch increases as well as the expansion of the Municipal Structure from three (3) directorates to four (4) directorates.

The following key assumptions underpinned the preparation of the medium-term budget:

Description	2019/20
	%
Inflation rates - CPI	5.2%
Growth	2 – 15%
Provision for Doubtful Debt	4%
Remuneration increase	9.00%
Electricity distribution loss	11%
Water distribution loss	8%

### **2.5.1 Collection rate for revenue services**

The base assumption is that tariffs will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (96 percent) of annual billings. Cash flow is assumed to be 96 percent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

### **2.5.2 Salary increases**

The collective agreement regarding salaries/wages came into operation on 1 July 2018 and shall remain in force until 30 June 2021. According to the Collective Agreement, increases are as follow:

- 2018/19: 7 percent
- 2019/20: CPI + 1.5 percent (estimated at 6.7 percent)
- 2020/21: CPI + 1.25 percent

A notch increase of 2.3 percent has also been factored into the salary increases.

### **2.5.3 Ability of the municipality to spend and deliver on the programmes**

It is estimated that a spending rate of at least 97 percent is achieved on operating expenditure and 95 percent on the capital programme for the 2019/20 MTREF of which performance has been factored into the cash flow budget.

### **2.5.4 Cost containment measures**

The Circular was brought to the attention of the council and will be implemented in all purchase transactions. The municipality plans to develop a Cost Containment Policy once the Regulations have been finally promulgated.

## **2.6 Overview of budget funding**

### **2.6.1 Medium-term outlook: operating revenue**

The following table is a breakdown of the operating revenue over the medium term:



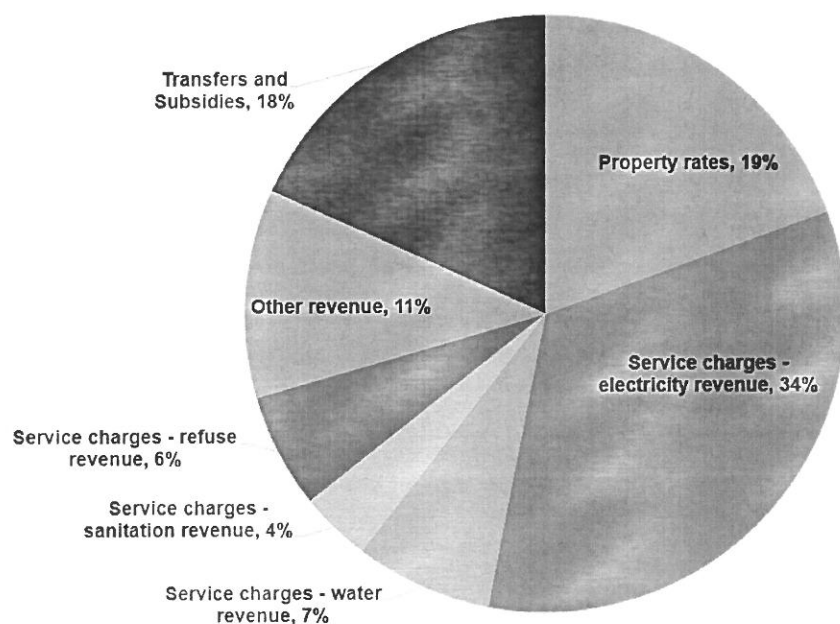


### Breakdown of the operating revenue over the medium-term

Description	2019/20 Medium Term Revenue & Expenditure Framework					
	Budget Year 2019/20		Budget Year +1 2020/21		Budget Year +2 2021/22	
<b>R thousand</b>						
<b>Revenue By Source</b>						
Property rates	71,681	19%	75,553	20%	79,632	20%
Service charges - electricity revenue	123,889	34%	130,688	35%	137,797	34%
Service charges - water revenue	27,266	7%	29,421	8%	31,481	8%
Service charges - sanitation revenue	13,987	4%	15,323	4%	16,669	4%
Service charges - refuse revenue	22,998	6%	25,121	7%	27,386	7%
Other revenue	41,480	11%	39,032	10%	41,762	10%
Transfers and Subsidies	67,092	18%	61,454	16%	66,888	17%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>368,394</b>		<b>376,592</b>		<b>401,615</b>	

The following graph is a breakdown of the operational revenue per main category for the 2019/20 financial year.

Budget Year 2019/2020





The tables below provide detail investment information and investment particulars by maturity.

**Table SA15 – Detail Investment Information**

WC013 Bergvriër - Supporting Table SA15 Investment particulars by type

Note 6: Supporting Table 6A: Investment particulars by type										
Investment type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	6,022	6,425	6,022	6,425	6,425	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	6,022	6,425	6,022	6,425	6,425	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	6,022	6,425	6,022	6,425	6,425	-	-	-

**Table SA16 – Investment particulars by maturity**

WC013 Bergvriër - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of investment	Type of investment	Capital Guarantee (Yes/No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
<b>Parent municipality</b>														
N/A														
<b>Municipality sub-total</b>														
<b>Entities</b>														
N/A														
<b>Entities sub-total</b>														
<b>TOTAL INVESTMENTS AND INTEREST</b>	1													

## 2.6.2 Medium-term outlook: capital revenue

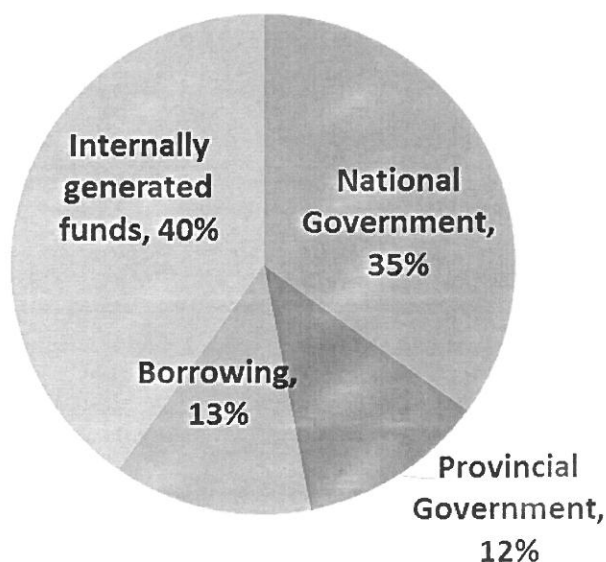
The following table is a breakdown of the funding composition of the 2019/20 medium-term capital programme:

### Sources of capital revenue over the MTREF

Vote Description	2019/20 Medium Term Revenue & Expenditure Framework					
	Budget Year 2019/20	%	Budget Year +1 2020/21	%	Budget Year +2 2021/22	%
R thousand						
<b>Funded by:</b>						
National Government	17,887	35%	16,841	40%	17,526	40%
Provincial Government	6,180	12%	700	2%	360	1%
<b>Transfers recognised - capital</b>	<b>24,067</b>		<b>17,541</b>		<b>17,886</b>	
<b>Borrowing</b>	<b>6,550</b>	<b>13%</b>	<b>4,300</b>	<b>10%</b>	<b>6,900</b>	<b>16%</b>
<b>Internally generated funds</b>	<b>20,596</b>	<b>40%</b>	<b>20,505</b>	<b>48%</b>	<b>18,577</b>	<b>43%</b>
<b>Total Capital Funding</b>	<b>51,213</b>		<b>42,346</b>		<b>43,363</b>	

The above table is graphically represented as follows for the 2019/20 financial year.

## Sources of Capital Revenue



## Sources of capital revenue for the 2019/20 financial year

National and Provincial capital grant receipts equates to 46.99 percent of the total funding source which represents R24.067 million for the 2019/20 financial year.

Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R6.550 million to be raised for the 2019/2020 financial year totalling 13.79 percent of the total funding of the capital budget.

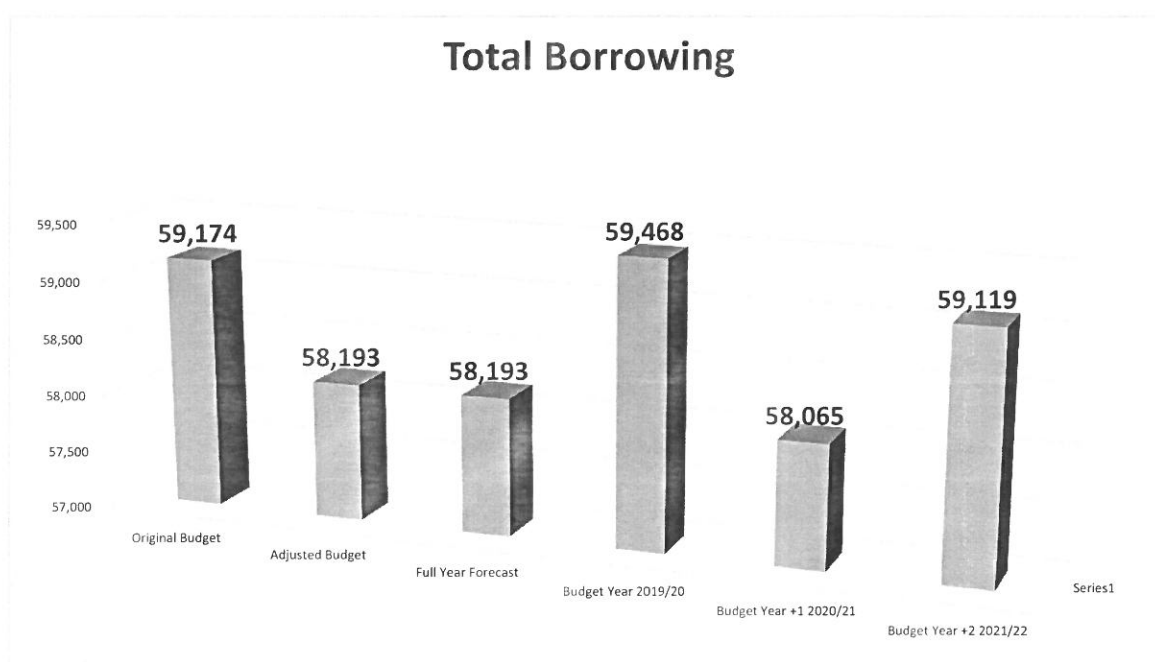
The following table is a detailed analysis of the Council's borrowing liability.

### Detail of borrowings

Borrowing - Categorised by type	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Parent municipality</b>						
Annuity and Bullet Loans	59,174	58,193	58,193	59,468	58,065	59,119
<b>Total Borrowing</b>	<b>59,174</b>	<b>58,193</b>	<b>58,193</b>	<b>59,468</b>	<b>58,065</b>	<b>59,119</b>

### Growth in outstanding borrowing (long-term liabilities)

The following graph illustrates the growth in outstanding borrowing for the period 2018/19 to 2021/22.



# Table SA17 Borrowing

WC013 Bergrivier - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality										
Annuity and Bullet Loans		48,401	50,268	56,363	59,174	58,193	58,193	59,468	58,065	59,119
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	48,401	50,268	56,363	59,174	58,193	58,193	59,468	58,065	59,119
Total Borrowing	1	48,401	50,268	56,363	59,174	58,193	58,193	59,468	58,065	59,119
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

## 2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves the level of understanding for councillors and management.

# Table A7 - Budget cash flow statement

WC013 Bergrivier - Table A7 Budgeted Cash Flows

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			50,395	55,009	54,467	64,831	64,495	64,495	64,495	68,814	72,531	76,447
Service charges			139,641	145,087	141,393	162,311	162,962	162,962	162,962	180,615	192,531	204,800
Other revenue			9,760	12,094	18,293	14,224	13,950	13,950	13,950	20,290	16,538	17,882
Government - operating		1	42,409	42,556	48,799	61,748	58,891	58,891	58,891	67,092	61,454	66,888
Government - capital		1	19,660	11,566	14,704	21,435	21,826	21,826	21,826	24,067	17,541	17,886
Interest			4,297	5,839	6,729	9,254	9,252	9,252	9,252	9,807	10,494	11,228
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(210,719)	(221,580)	(251,164)	(279,622)	(276,925)	(276,925)	(276,925)	(311,482)	(321,407)	(341,635)
Finance charges			(5,798)	(6,012)	(6,280)	(6,596)	(6,596)	(6,596)	(6,596)	(6,943)	(7,319)	(7,713)
Transfers and Grants		1	(3,214)	(3,551)	(4,150)	(5,281)	(5,281)	(5,281)	(5,281)	(6,028)	(6,953)	(6,275)
NET CASH FROM/(USED) OPERATING ACTIVITIES			46,430	41,009	22,792	42,303	42,574	42,574	42,574	46,232	36,409	39,507
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			105	472	790	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors			-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables			-	-	15	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(31,681)	(27,943)	(29,483)	(45,664)	(45,858)	(45,858)	(45,858)	(51,213)	(42,346)	(43,363)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(31,576)	(27,471)	(28,679)	(45,664)	(45,858)	(45,858)	(45,858)	(51,213)	(42,346)	(43,363)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			6,130	6,750	6,080	6,950	6,950	6,950	6,950	6,550	4,300	6,900
Increase (decrease) in consumer deposits			276	132	183	134	134	134	134	139	144	150
Payments												
Repayment of borrowing			(3,945)	(3,998)	(4,521)	(4,127)	(5,120)	(5,120)	(5,120)	(5,276)	(5,702)	(5,846)
NET CASH FROM/(USED) FINANCING ACTIVITIES			2,461	2,884	1,742	2,957	1,964	1,964	1,964	1,413	(1,258)	1,204
NET INCREASE/ (DECREASE) IN CASH HELD			17,315	16,421	(4,145)	(403)	(1,319)	(1,319)	(1,319)	6,434	(1,195)	(51)
Cash/cash equivalents at the year begin:		2	48,344	65,660	82,080	84,643	77,936	77,936	77,936	76,617	73,049	65,854
Cash/cash equivalents at the year end:		2	65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203

## 2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

Table A8 - Cash backed reserves/accumulated surplus reconciliation

WC013 Bergrivier - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203
Other current investments > 90 days		-	(0)	(0)	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>65,660</b>	<b>82,080</b>	<b>77,936</b>	<b>84,240</b>	<b>76,617</b>	<b>76,617</b>	<b>76,617</b>	<b>73,049</b>	<b>65,854</b>	<b>63,203</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	445	199	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(37,072)	(36,943)	(56,131)	(45,600)	(55,160)	(55,160)	(55,160)	(54,788)	(54,996)	(55,365)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	15,735	17,955	25,195	33,218	32,604	32,604	32,604	41,801	49,162	58,450
<b>Total Application of cash and investments:</b>		<b>(21,337)</b>	<b>(18,542)</b>	<b>(30,736)</b>	<b>(12,382)</b>	<b>(22,556)</b>	<b>(22,556)</b>	<b>(22,556)</b>	<b>(12,987)</b>	<b>(5,834)</b>	<b>3,085</b>
<b>Surplus(shortfall)</b>		<b>86,997</b>	<b>100,622</b>	<b>108,672</b>	<b>96,622</b>	<b>99,173</b>	<b>99,173</b>	<b>99,173</b>	<b>86,036</b>	<b>71,688</b>	<b>60,118</b>

## 2.6.5 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table SA10 – Funding compliance measurement

WC013 Bergrivier Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	65,660	82,080	77,936	84,240	76,617	76,617	76,617	73,049	65,854	63,203
Cash + investments at the yr end less applications - R'000	18(1)b	2	86,997	100,622	108,672	96,622	99,173	99,173	99,173	86,036	71,688	60,118
Cash year end/monthly employee/supplier payments	18(1)b	3	3.8	4.3	3.9	3.6	3.3	3.3	3.3	2.7	2.4	2.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	26,994	22,011	19,426	14,316	13,189	13,189	13,189	15,963	4,406	5,666
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	93.2%	89.2%	89.3%	92.2%	91.9%	91.9%	91.9%	91.2%	91.0%	91.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c,(19)	8	99.4%	97.0%	94.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	50.9%	38.6%	41.8%	28.7%	28.9%	28.9%	28.9%	24.1%	17.3%	27.1%
Grants % of Gov L legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	11.4%	12.7%	(9.3%)	10.3%	0.0%	0.0%	0.3%	0.4%	0.4%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(45.2%)	(71.4%)	732.4%	(88.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.9%	2.5%	5.4%	6.5%	6.2%	6.2%	6.6%	6.1%	6.2%	6.4%
Asset renewal % of capital budget	20(1)(vi)	14	34.8%	29.9%	73.4%	24.0%	23.9%	23.9%	0.0%	26.2%	24.6%	29.7%

## 2.7 Expenditure on grants and reconciliations of unspent funds

Table SA18 Transfers and grant receipts

WC013 Berggrivier - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		35,356	37,169	41,976	47,292	46,901	46,901	50,658	53,904	58,551
Local Government Equitable Share		30,454	33,319	37,144	41,390	41,390	41,390	45,025	49,071	53,574
Municipal Infrastructure Grant		2,245	1,700	2,431	3,200	3,200	3,200	2,531	2,631	2,775
Expanded Public Works Programme		1,070	1,141	1,601	1,413	1,413	1,413	1,422	-	-
Financial Management Grant		1,000	763	800	898	898	898	898	1,550	1,550
Integrated National Electrification Programme (Municipal) Grant		-	246	-	391	-	-	783	652	652
Municipal Systems Improvement		340	-	-	-	-	-	-	-	-
ACIP		247	-	-	-	-	-	-	-	-
Provincial Government:		6,486	5,680	6,409	14,423	11,323	11,323	15,734	6,812	7,559
Libraries		5,105	5,389	6,053	6,635	6,635	6,635	6,857	6,701	7,448
Human Settlements		-	-	-	7,000	3,900	3,900	8,070	-	-
Maintenance of Roads		82	74	76	98	98	98	97	111	111
Financial Management Support Grant		-	-	41	690	690	690	330	-	-
Municipal Capacity Building Grant		-	-	240	-	-	-	380	-	-
External Bursary Programme		-	120	-	-	-	-	-	-	-
Local Government Graduate Internship		-	60	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		1,063	-	-	-	-	-	-	-	-
Municipal Performance Management Allocation		200	-	-	-	-	-	-	-	-
CDW - Operational Support Grant		36	37	-	-	-	-	-	-	-
Other grant providers:		421	333	493	33	667	667	700	738	778
Go Flow		-	-	-	33	33	33	52	55	58
Chieta		135	60	-	-	-	-	-	-	-
LG Seta		286	273	55	-	-	-	-	-	-
Heist op den Berg		-	-	439	-	634	634	648	683	720
Total Operating Transfers and Grants	5	42,263	43,182	48,879	61,748	58,891	58,891	67,092	61,454	66,888
Capital Transfers and Grants										
National Government:		18,726	9,790	13,046	19,815	20,206	20,206	17,887	16,841	17,526
Municipal Infrastructure Grant		11,820	7,324	12,296	16,554	16,554	16,554	12,017	12,493	13,178
Financial Management Grant		-	712	750	652	652	652	652	-	-
Integrated National Electrification Programme (Municipal) Grant		3,000	1,754	-	2,609	3,000	3,000	5,217	4,348	4,348
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
ACIP		3,906	-	-	-	-	-	-	-	-
Provincial Government:		686	838	1,579	1,620	1,620	1,620	6,180	700	360
Regional Socio - Economic Project		-	-	1,000	1,000	1,000	1,000	4,500	-	-
Libraries		605	838	290	620	620	620	600	700	360
Development of Sport and Recreation Facilities		-	-	-	-	-	-	250	-	-
Fire Service Capacity Building Grant		-	-	-	-	-	-	830	-	-
Housing		81	-	-	-	-	-	-	-	-
Financial Management Support Grant		-	-	289	-	-	-	-	-	-
Other grant providers:		35	-	-	-	-	-	-	-	-
Cerebos		35	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	19,447	10,627	14,625	21,435	21,826	21,826	24,067	17,541	17,886
TOTAL RECEIPTS OF TRANSFERS & GRANTS		61,710	53,810	63,504	83,183	80,717	80,717	91,159	78,995	84,774

Table SA19 - Expenditure on transfers and grant programmes

WC013 Berggrivier - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand											
EXPENDITURE:											
Operating expenditure of Transfers and Grants											
National Government:	1	35,523	36,129	42,023	47,292	46,901	46,901	50,658	53,904	58,551	
Local Government Equitable Share		30,454	33,319	37,144	41,390	41,390	41,390	45,025	49,071	53,574	
Municipal Infrastructure Grant		2,111	622	2,431	3,200	3,200	3,200	2,531	2,631	2,775	
Expanded Public Works Programme		1,070	1,141	1,601	1,413	1,413	1,413	1,422	-	-	
Financial Management Grant		1,000	763	800	898	898	898	898	1,550	1,550	
Integrated National Electrification Programme (Municipal) Grant		-	284	46	391	-	-	783	652	652	
Municipal Systems Improvement		340	-	-	-	-	-	-	-	-	
ACIP		547	-	-	-	-	-	-	-	-	
Provincial Government:		6,688	6,133	6,389	14,423	11,323	11,323	15,734	6,812	7,559	
Libraries		5,325	5,842	6,053	6,635	6,635	6,635	6,857	6,701	7,448	
Human Settlements		-	-	-	7,000	3,900	3,900	8,070	-	-	
Maintenance of Roads		82	74	76	98	98	98	97	111	111	
Financial Management Support Grant		1,041	73	41	690	690	690	330	-	-	
Municipal Capacity Building Grant		-	-	220	-	-	-	380	-	-	
CDW - Operational Support Grant		36	23	-	-	-	-	-	-	-	
Housing Consumer Education		4	-	-	-	-	-	-	-	-	
Municipal Performance Management Allocation		200	-	-	-	-	-	-	-	-	
External Bursary Programme		-	120	-	-	-	-	-	-	-	
Other grant providers:		480	345	388	33	667	667	700	738	778	
Go Flow		-	-	-	33	33	33	52	55	58	
Chieta		122	73	-	-	-	-	-	-	-	
Cerebos		72	-	-	-	-	-	-	-	-	
LG Seta		286	273	55	-	-	-	-	-	-	
Heist op den Berg		-	-	333	-	634	634	648	683	720	
Total operating expenditure of Transfers and Grants:			42,691	42,607	48,799	61,748	58,891	58,891	67,092	61,454	66,888
Capital expenditure of Transfers and Grants											
National Government:			19,055	11,310	13,371	19,815	20,206	20,206	17,887	16,841	17,526
Municipal Infrastructure Grant			11,783	8,569	12,296	16,554	16,554	16,554	12,017	12,493	13,178
Financial Management Grant			450	712	750	652	652	652	652	-	-
Integrated National Electrification Programme (Municipal) Grant	2,315		2,029	325	2,609	3,000	3,000	5,217	4,348	4,348	
Municipal Systems Improvement	600		-	-	-	-	-	-	-	-	
ACIP	3,906		-	-	-	-	-	-	-	-	
Provincial Government:	605		838	1,579	1,620	1,620	1,620	6,180	700	360	
Regional Socio - Economic Project	-		-	1,000	1,000	1,000	1,000	4,500	-	-	
Libraries	605		838	290	620	620	620	600	700	360	
Development of Sport and Recreation Facilities	-		-	-	-	-	-	250	-	-	
Fire Service Capacity Building Grant	-		-	-	-	-	-	830	-	-	
Financial Management Support Grant	-		-	289	-	-	-	-	-	-	
Other grant providers:	-		160	-	-	-	-	-	-	-	
Cerebos	-		160	-	-	-	-	-	-	-	
	-		-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants			19,660	12,308	14,950	21,435	21,826	21,826	24,067	17,541	17,886
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			62,351	54,915	63,750	83,183	80,717	80,717	91,159	78,995	84,774



Table SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

WC013 Bergrivier - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year					-	-	-	-	-	-
Current year receipts		35,356	37,169	41,976	47,292	46,901	46,901	50,658	53,904	58,551
Conditions met - transferred to revenue		35,356	37,169	41,976	47,292	46,901	46,901	50,658	53,904	58,551
Conditions still to be met - transferred to liabilities					-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year					-	-	-	-	-	-
Current year receipts		6,486	5,680	6,409	14,423	11,323	11,323	15,734	6,812	7,559
Conditions met - transferred to revenue		6,486	5,680	6,409	14,423	11,323	11,323	15,734	6,812	7,559
Conditions still to be met - transferred to liabilities					-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year					-	-	-	-	-	-
Current year receipts		421	333	493	33	667	667	700	738	778
Conditions met - transferred to revenue		421	333	493	33	667	667	700	738	778
Conditions still to be met - transferred to liabilities					-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		42,263	43,182	48,879	61,748	58,891	58,891	67,092	61,454	66,888
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year					-	-	-	-	-	-
Current year receipts		18,726	9,790	13,046	19,815	20,206	20,206	17,887	16,841	17,526
Conditions met - transferred to revenue		18,726	9,790	13,046	19,815	20,206	20,206	17,887	16,841	17,526
Conditions still to be met - transferred to liabilities					-	-	-	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year					-	-	-	-	-	-
Current year receipts		686	838	1,579	1,620	1,620	1,620	6,180	700	360
Conditions met - transferred to revenue		686	838	1,579	1,620	1,620	1,620	6,180	700	360
Conditions still to be met - transferred to liabilities					-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year					-	-	-	-	-	-
Current year receipts		35	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		35	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities					-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		19,447	10,627	14,625	21,435	21,826	21,826	24,067	17,541	17,886
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		61,710	53,810	63,504	83,183	80,717	80,717	91,159	78,995	84,774
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

## 2.8 Councillor and employee benefits

Table SA22 - Summary of councillor and staff benefits

WC013 Bergrivier - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3,597	3,900	4,188	4,636	4,577	4,577	5,279	5,564	5,864
Pension and UIF Contributions		387	401	433	441	441	441	327	345	364
Medical Aid Contributions		-	-	-	17	17	-	-	-	-
Motor Vehicle Allowance		1,028	780	680	706	706	706	600	632	667
Cellphone Allowance		270	278	521	577	577	577	514	541	568
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>5,282</b>	<b>5,359</b>	<b>5,822</b>	<b>6,378</b>	<b>6,319</b>	<b>6,319</b>	<b>6,720</b>	<b>7,082</b>	<b>7,463</b>
<b>% increase</b>	4		<b>1.5%</b>	<b>8.6%</b>	<b>9.5%</b>	<b>(0.9%)</b>	-	<b>6.3%</b>	<b>5.4%</b>	<b>5.4%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		3,096	3,139	3,993	4,534	4,534	4,534	4,887	5,150	5,428
Pension and UIF Contributions		713	718	862	782	782	782	714	753	794
Medical Aid Contributions		-	-	-	98	98	98	98	103	108
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	33	-	-	-	-	-	-
Motor Vehicle Allowance	3	381	492	646	716	716	716	842	887	935
Cellphone Allowance	3	-	-	-	-	5	5	-	-	-
Housing Allowances	3	431	421	279	316	316	316	329	347	366
Other benefits and allowances	3	-	103	82	274	275	275	149	158	166
Payments in lieu of leave		-	185	-	-	-	-	-	-	-
Long service awards		52	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,673</b>	<b>5,058</b>	<b>5,895</b>	<b>6,721</b>	<b>6,726</b>	<b>6,726</b>	<b>7,020</b>	<b>7,398</b>	<b>7,797</b>
<b>% increase</b>	4		<b>8.2%</b>	<b>16.5%</b>	<b>14.0%</b>	<b>0.1%</b>	-	<b>4.4%</b>	<b>5.4%</b>	<b>5.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		60,479	65,204	72,226	82,524	79,295	79,295	88,839	94,940	102,257
Pension and UIF Contributions		9,471	10,090	11,100	13,733	12,459	12,459	14,053	15,180	16,386
Medical Aid Contributions		4,261	4,395	4,503	3,901	4,900	4,900	6,185	6,678	7,210
Overtime		4,008	4,678	4,340	3,730	4,352	4,352	4,352	4,668	5,008
Performance Bonus		-	-	256	-	-	-	-	-	-
Motor Vehicle Allowance	3	3,428	3,466	3,450	3,755	3,743	3,743	3,853	4,141	4,449
Cellphone Allowance	3	-	-	-	-	36	36	-	-	-
Housing Allowances	3	920	901	889	1,404	999	999	920	996	1,076
Other benefits and allowances	3	4,547	5,140	5,599	5,309	5,321	5,321	5,454	5,868	6,314
Payments in lieu of leave		1,181	787	1,000	875	883	883	964	1,018	1,072
Long service awards		387	464	449	1,020	487	487	515	543	572
Post-retirement benefit obligations	6	1,927	2,060	1,873	2,055	1,697	1,697	1,860	1,960	2,066
<b>Sub Total - Other Municipal Staff</b>		<b>90,608</b>	<b>97,184</b>	<b>105,686</b>	<b>118,306</b>	<b>114,172</b>	<b>114,172</b>	<b>126,995</b>	<b>135,992</b>	<b>146,410</b>
<b>% increase</b>	4		<b>7.3%</b>	<b>8.7%</b>	<b>11.9%</b>	<b>(3.5%)</b>	-	<b>11.2%</b>	<b>7.1%</b>	<b>7.7%</b>
<b>Total Parent Municipality</b>		<b>100,563</b>	<b>107,601</b>	<b>117,403</b>	<b>131,404</b>	<b>127,217</b>	<b>127,217</b>	<b>140,735</b>	<b>150,472</b>	<b>161,670</b>
			<b>7.0%</b>	<b>9.1%</b>	<b>11.9%</b>	<b>(3.2%)</b>	-	<b>10.6%</b>	<b>6.9%</b>	<b>7.4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>100,563</b>	<b>107,601</b>	<b>117,403</b>	<b>131,404</b>	<b>127,217</b>	<b>127,217</b>	<b>140,735</b>	<b>150,472</b>	<b>161,670</b>
<b>% increase</b>	4		<b>7.0%</b>	<b>9.1%</b>	<b>11.9%</b>	<b>(3.2%)</b>	-	<b>10.6%</b>	<b>6.9%</b>	<b>7.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>	5,7	<b>95,281</b>	<b>102,242</b>	<b>111,581</b>	<b>125,027</b>	<b>120,898</b>	<b>120,898</b>	<b>134,015</b>	<b>143,390</b>	<b>154,207</b>



Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

WC013 Bergrivier - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<b>Councillors</b>	3							
Speaker	4		695,310	-	42,840			738,150
Chief Whip			-	-	-			-
Executive Mayor			566,828	85,024	260,124			911,976
Deputy Executive Mayor			459,509	68,926	209,714			738,150
Executive Committee			1,148,747	89,441	108,360			1,346,547
Total for all other councillors			2,408,670	83,417	492,668			2,984,754
<b>Total Councillors</b>	8	-	5,279,063	326,808	1,113,706			6,719,578
<b>Senior Managers of the Municipality</b>	5							
Municipal Manager (MM)			1,362,472	297,250	137,115			1,796,837
Chief Finance Officer			933,799	1,904	264,607			1,200,310
Community Services Director			819,399	122,782	276,644			1,218,825
Corporate Services Director			832,280	190,229	363,690			1,386,199
Technical Director			938,928	200,322	278,333			1,417,582
			-	-	-			-
<b>Total Senior Managers of the Municipality</b>	8,10	-	4,886,879	812,486	1,320,388	-		7,019,753
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>	10	-	10,165,942	1,139,294	2,434,095	-		13,739,331

Table 49 SA24 – Summary of personnel numbers

WC013 Bergrivier - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2017/18			Current Year 2018/19			Budget Year 2019/20		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		13	13	–	13	13	–	13	13	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
<b>Municipal employees</b>	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	4	3	1	5	4	1	5	4	1
Other Managers	7	11	10	–	11	10	–	11	10	–
Professionals		32	30	–	38	38	–	36	35	–
Finance		5	5	–	2	2	–	2	2	–
Spatial/town planning		2	2	–	3	3	–	3	3	–
Information Technology		2	2	–	1	1	–	1	1	–
Roads		3	3	–	3	3	–	3	3	–
Electricity		–	–	–	3	3	–	3	3	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		20	18	–	26	26	–	24	23	–
Technicians		31	26	–	37	32	–	33	33	–
Finance		3	1	–	5	5	–	5	5	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	2	2	–	2	2	–
Roads		1	1	–	8	8	–	8	8	–
Electricity		3	3	–	5	5	–	5	5	–
Water		5	5	–	5	5	–	5	5	–
Sanitation		7	7	–	–	–	–	–	–	–
Refuse		–	–	–	4	4	–	4	4	–
Other		12	9	–	8	3	–	4	4	–
Clerks (Clerical and administrative)		64	55	–	93	84	–	91	83	–
Service and sales workers		36	35	–	14	13	–	13	13	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		36	30	–	30	27	–	27	27	–
Elementary Occupations		228	191	–	214	175	–	172	175	–
<b>TOTAL PERSONNEL NUMBERS</b>	9	455	393	1	455	396	1	401	393	1
% increase					–	0.8%	–	(11.9%)	(0.8%)	–
<b>Total municipal employees headcount</b>	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

# Monthly targets for revenue, expenditure and cash flow

Table SA25 - Budgeted monthly revenue and expenditure

WC013 Bergvriër - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>																	
	Property rates		3,498	9,514	10,566	6,095	5,383	5,019	5,099	5,099	5,286	4,623	5,526	5,973	71,681	75,553	79,632
	Service charges - electricity revenue		8,537	11,196	11,129	9,212	10,709	8,486	11,671	9,157	10,346	9,690	13,431	10,324	123,889	130,688	137,797
	Service charges - water revenue		1,697	2,197	1,801	1,911	2,075	2,062	2,473	2,878	2,777	2,427	2,696	2,272	27,266	29,421	31,481
	Service charges - sanitation revenue		862	1,288	1,139	1,184	1,161	1,195	1,120	1,248	1,264	1,083	1,278	1,166	13,987	15,323	16,669
	Service charges - refuse revenue		1,412	2,141	1,894	1,848	1,957	1,946	1,914	1,979	2,057	1,786	2,148	1,917	22,998	25,121	27,386
	Rental of facilities and equipment		66	136	111	80	90	158	80	95	82	77	64	94	1,132	1,211	1,295
	Interest earned - external investments		662	712	511	353	371	425	444	466	336	390	324	454	5,447	5,828	6,236
	Interest earned - outstanding debtors		379	379	379	379	379	379	379	379	379	379	379	379	4,542	4,860	5,200
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits		31	21	1,500	13	15	5,645	14	24	4,078	54	38	1,039	12,472	13,344	14,278
	Licences and permits		1	1	1	1	1	1	1	1	1	1	1	251	262	281	
	Agency services		103	93	160	89	839	132	592	140	1,082	706	109	368	4,413	4,722	5,052
	Transfers and subsidies		16,642	4,666	-	3,492	1,439	13,288	5,659	1,895	14,225	-	194	5,591	67,082	61,454	66,888
	Other revenue		565	90	595	471	262	358	1,198	1,025	6,517	324	707	1,101	13,212	8,786	9,400
	Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>34,454</b>	<b>32,437</b>	<b>29,786</b>	<b>25,126</b>	<b>24,679</b>	<b>39,093</b>	<b>30,643</b>	<b>24,385</b>	<b>48,429</b>	<b>21,540</b>	<b>26,894</b>	<b>30,929</b>	<b>368,394</b>	<b>376,592</b>	<b>401,615</b>
<b>Expenditure By Type</b>																	
	Employee related costs		10,122	10,483	10,359	10,405	16,661	10,712	11,055	10,825	10,439	10,700	10,910	11,344	134,015	143,390	154,207
	Remuneration of councillors		505	570	572	593	621	565	531	516	561	575	551	560	6,720	7,082	7,463
	Debt impairment		1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	21,475	22,695	23,985
	Depreciation & asset impairment		1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	23,284	24,539	25,856
	Finance charges		1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	13,968	14,723	15,517
	Bulk purchases		8,544	7,928	8,203	7,728	8,506	7,468	7,874	7,829	8,443	7,538	8,437	8,045	96,543	101,757	107,252
	Other materials		498	1,127	879	1,187	934	1,178	1,026	1,053	1,178	936	1,068	1,006	12,070	12,732	13,408
	Contracted services		1,113	2,519	1,966	2,654	2,089	2,633	2,293	2,354	2,635	2,094	2,388	2,249	26,986	19,585	20,629
	Transfers and grants		52	833	256	77	1,063	23	52	213	142	862	32	502	6,028	5,953	6,275
	Other expenditure		1,461	3,306	2,579	3,482	2,741	3,455	3,009	3,088	3,457	2,747	3,133	2,951	35,409	37,271	39,243
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure</b>		<b>27,189</b>	<b>31,660</b>	<b>29,708</b>	<b>31,019</b>	<b>37,508</b>	<b>30,927</b>	<b>30,735</b>	<b>32,691</b>	<b>31,748</b>	<b>30,347</b>	<b>31,414</b>	<b>31,551</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>
	<b>Surplus/(Deficit)</b>		<b>7,265</b>	<b>777</b>	<b>78</b>	<b>(5,893)</b>	<b>(12,829)</b>	<b>8,166</b>	<b>(92)</b>	<b>(8,306)</b>	<b>16,681</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>(622)</b>	<b>(8,104)</b>	<b>(13,135)</b>	<b>(12,220)</b>
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1,422	4,481	-	1,896	9,299	-	-	4,962	-	-	2,006	24,067	17,541	17,886
	Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>7,265</b>	<b>2,199</b>	<b>4,559</b>	<b>(5,893)</b>	<b>(10,933)</b>	<b>17,466</b>	<b>(92)</b>	<b>(8,306)</b>	<b>21,643</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>1,383</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Surplus/(Deficit)</b>	<b>1</b>	<b>7,265</b>	<b>2,199</b>	<b>4,559</b>	<b>(5,893)</b>	<b>(10,933)</b>	<b>17,466</b>	<b>(92)</b>	<b>(8,306)</b>	<b>21,643</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>1,383</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>

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Table SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
														Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
		July	August	Sept.	October	November	December	January	February	March	April	May	June			
<b>R R thousand</b>																
<b>Revenue by Vote</b>																
Vote 1 - Municipal Manager		8,556	2,400	0	1,795	740	6,832	2,910	975	7,317	0	100	2,875	34,500	37,817	41,576
Vote 2 - Finance		4,960	10,759	11,600	6,928	6,228	6,407	6,105	6,029	6,734	5,405	6,261	7,038	84,453	88,350	93,216
Vote 3 - Corporate Services		33	271	872	27	370	1,760	70	60	1,306	19	41	689	5,517	1,089	1,166
Vote 4 - Technical Services		16,810	19,098	19,541	15,274	17,794	23,828	19,165	16,275	26,599	15,196	19,985	19,051	228,617	235,116	249,671
Vote 5 - Community Services		4,095	1,331	2,253	1,101	1,444	9,567	2,394	1,046	11,436	920	507	3,281	39,374	31,761	33,872
<b>Total Revenue by Vote</b>		<b>34,454</b>	<b>33,859</b>	<b>34,267</b>	<b>25,126</b>	<b>26,575</b>	<b>48,392</b>	<b>30,643</b>	<b>24,385</b>	<b>53,391</b>	<b>21,540</b>	<b>26,894</b>	<b>32,934</b>	<b>392,461</b>	<b>394,133</b>	<b>419,501</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Municipal Manager		1,458	2,703	1,989	2,053	3,178	1,986	1,895	3,835	2,078	2,618	1,917	2,337	28,048	29,689	31,430
Vote 2 - Finance		2,299	2,910	2,655	2,900	3,639	2,933	2,859	2,980	2,902	2,788	2,872	2,885	34,622	36,889	39,287
Vote 3 - Corporate Services		2,148	2,598	2,423	2,626	3,321	2,662	2,612	2,598	2,625	2,507	2,619	2,613	31,350	33,359	35,537
Vote 4 - Technical Services		16,750	17,937	17,510	17,863	20,542	17,704	17,852	17,783	18,570	17,135	18,467	18,010	216,124	227,570	241,204
Vote 5 - Community Services		4,533	5,512	5,131	5,577	6,828	5,643	5,517	5,495	5,573	5,300	5,539	5,706	66,354	62,210	66,377
<b>Total Expenditure by Vote</b>		<b>27,189</b>	<b>31,660</b>	<b>29,708</b>	<b>31,019</b>	<b>37,508</b>	<b>30,927</b>	<b>30,735</b>	<b>32,691</b>	<b>31,748</b>	<b>30,347</b>	<b>31,414</b>	<b>31,551</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>7,265</b>	<b>2,199</b>	<b>4,559</b>	<b>(5,893)</b>	<b>(10,933)</b>	<b>17,466</b>	<b>(92)</b>	<b>(8,306)</b>	<b>21,643</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>1,383</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>7,265</b>	<b>2,199</b>	<b>4,559</b>	<b>(5,893)</b>	<b>(10,933)</b>	<b>17,466</b>	<b>(92)</b>	<b>(8,306)</b>	<b>21,643</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>1,383</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>





Table SA27 - Budgeted monthly revenue and expenditure (standard classification)  
WC013 Bergvriër - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>																	
<b>Governance and administration</b>																	
	Executive and council		13,690	13,263	11,930	8,955	7,132	13,414	9,538	7,490	16,754	5,596	6,702	10,406	124,870	127,156	135,858
	Finance and administration		8,446	2,369	0	1,772	730	6,743	2,873	962	7,222	0	99	2,838	34,055	37,348	41,082
	Internal audit		5,244	10,894	11,929	7,183	6,402	6,670	6,666	6,528	9,532	5,596	6,603	7,568	90,815	89,808	94,776
<b>Community and public safety</b>																	
	Community and social services		3,992	1,237	2,093	1,012	604	9,435	1,802	906	10,354	214	398	2,913	34,961	27,039	28,820
	Sport and recreation		1,733	545	157	389	222	1,645	634	247	1,809	27	56	678	8,141	8,132	8,590
	Public safety		221	54	281	185	124	241	467	401	2,582	128	276	451	5,412	5,524	5,911
	Housing		33	72	1,651	15	82	5,945	17	27	4,249	56	40	1,108	13,293	13,335	14,268
	Health		2,004	567	4	423	177	1,605	684	232	1,714	3	26	676	8,115	48	51
<b>Economic and environmental services</b>																	
	Planning and development		1,273	1,391	3,293	369	2,262	7,439	1,088	367	6,076	738	191	2,476	26,964	22,073	23,372
	Road transport		786	1,191	3,126	195	1,387	7,002	353	171	4,591	28	69	1,968	20,867	17,064	18,021
	Environmental protection		487	200	167	174	875	437	735	196	1,485	710	122	508	6,097	5,009	5,351
<b>Trading services</b>																	
	Energy sources		15,499	17,968	16,951	14,790	16,576	18,105	18,215	15,622	20,207	14,992	19,602	17,139	205,666	217,865	231,451
	Water management		8,883	11,601	12,112	9,289	11,153	10,791	11,801	9,208	11,801	9,694	13,444	10,889	130,665	136,507	143,642
	Waste water management		2,235	2,348	1,801	2,024	2,122	2,491	2,656	2,939	3,237	2,427	2,703	2,453	29,436	31,743	33,964
	Waste management		1,630	1,504	1,140	1,346	1,228	1,808	1,363	1,337	1,930	1,083	1,289	1,425	18,665	17,103	20,239
	Other		2,750	2,516	1,898	2,131	2,074	3,014	2,375	2,137	3,238	1,788	2,168	2,372	28,461	30,950	33,606
<b>Total Revenue - Functional</b>			<b>34,454</b>	<b>33,859</b>	<b>34,267</b>	<b>25,126</b>	<b>26,575</b>	<b>48,392</b>	<b>30,643</b>	<b>24,385</b>	<b>53,391</b>	<b>21,540</b>	<b>26,894</b>	<b>32,934</b>	<b>392,461</b>	<b>394,133</b>	<b>419,501</b>
<b>Expenditure - Functional</b>																	
<b>Governance and administration</b>																	
	Executive and council		6,191	8,420	7,306	7,781	10,380	7,783	7,589	9,632	7,808	8,145	7,625	8,252	96,913	102,976	109,375
	Finance and administration		1,103	2,227	1,560	1,570	2,575	1,495	1,423	3,364	1,595	2,170	1,441	1,866	22,390	23,639	24,963
	Internal audit		4,984	6,063	5,627	6,081	7,630	6,155	6,036	6,138	6,082	5,850	6,054	6,256	72,955	77,857	82,615
<b>Community and public safety</b>																	
	Community and social services		4,307	5,247	4,881	5,310	6,449	5,370	5,245	5,227	5,306	5,040	5,268	5,241	62,891	58,327	62,460
	Sport and recreation		736	835	797	838	1,168	854	855	845	838	824	852	858	10,300	11,048	11,845
	Public safety		1,312	1,573	1,472	1,587	2,104	1,613	1,592	1,579	1,587	1,526	1,593	1,594	19,134	20,455	21,855
	Housing		1,815	1,962	1,906	1,969	2,368	1,989	1,984	1,973	1,969	1,941	1,982	1,987	23,844	25,363	26,976
	Health		445	877	707	917	808	914	814	830	912	749	841	801	9,614	1,861	1,784
<b>Economic and environmental services</b>																	
	Planning and development		3,043	3,519	3,336	3,539	4,811	3,604	3,587	3,551	3,542	3,450	3,580	3,597	43,159	44,650	47,810
	Road transport		852	1,042	968	1,052	1,426	1,071	1,056	1,047	1,052	1,007	1,057	1,057	12,688	13,534	14,487
	Environmental protection		2,192	2,477	2,368	2,487	3,385	2,532	2,531	2,505	2,489	2,443	2,524	2,539	30,471	31,116	33,323
<b>Trading services</b>																	
	Energy sources		13,647	14,474	14,185	14,389	15,868	14,170	14,314	14,282	15,092	13,713	14,940	14,461	173,534	183,574	194,190
	Water management		9,419	9,300	9,379	9,146	10,121	8,912	9,215	9,176	9,823	8,809	9,770	9,370	112,439	118,742	125,397
	Waste water management		1,479	1,727	1,632	1,739	1,915	1,735	1,704	1,739	1,772	1,637	1,744	1,708	20,497	21,740	23,057
	Waste management		940	1,202	1,100	1,225	1,271	1,228	1,175	1,180	1,222	1,131	1,169	1,169	14,031	14,873	15,764
	Other		1,809	2,245	2,075	2,279	2,560	2,295	2,220	2,221	2,276	2,136	2,237	2,214	26,567	28,219	29,972
<b>Total Expenditure - Functional</b>			<b>27,189</b>	<b>31,660</b>	<b>29,708</b>	<b>31,019</b>	<b>37,508</b>	<b>30,927</b>	<b>30,735</b>	<b>32,691</b>	<b>31,748</b>	<b>30,347</b>	<b>31,414</b>	<b>31,551</b>	<b>376,498</b>	<b>389,727</b>	<b>413,835</b>
<b>Surplus/(Deficit) before assoc.</b>			<b>7,265</b>	<b>2,199</b>	<b>4,559</b>	<b>(5,893)</b>	<b>(10,933)</b>	<b>17,466</b>	<b>(92)</b>	<b>(8,306)</b>	<b>21,643</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>1,383</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>
<b>Share of surplus/ (deficit) of associate</b>																	
<b>Surplus/(Deficit)</b>			<b>7,265</b>	<b>2,199</b>	<b>4,559</b>	<b>(5,893)</b>	<b>(10,933)</b>	<b>17,466</b>	<b>(92)</b>	<b>(8,306)</b>	<b>21,643</b>	<b>(8,807)</b>	<b>(4,520)</b>	<b>1,383</b>	<b>15,963</b>	<b>4,406</b>	<b>5,666</b>





Table SA28 - Budgeted monthly capital expenditure (municipal vote)

WC013 Bergrivier - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		165	330	330	330	330	330	330	495	495	495	495	375	4,500	-	-
Vote 4 - Technical Services		517	1,034	1,034	1,034	1,034	1,034	1,034	1,551	1,551	1,551	1,551	1,175	14,096	13,408	8,993
Vote 5 - Community Services		9	18	18	18	18	18	18	27	27	27	27	20	245	100	580
Capital multi-year expenditure sub-total	2	691	1,382	1,382	1,382	1,382	1,382	1,382	2,073	2,073	2,073	2,073	1,570	18,841	13,508	9,573
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager		8	15	15	15	15	15	15	23	23	23	23	18	211	30	20
Vote 2 - Finance		25	49	49	49	49	49	49	74	74	74	74	56	672	160	-
Vote 3 - Corporate Services		54	108	108	108	108	108	108	161	161	161	161	122	1,467	2,155	985
Vote 4 - Technical Services		843	1,686	1,686	1,686	1,686	1,686	1,686	2,528	2,528	2,528	2,528	2,165	23,234	20,953	29,120
Vote 5 - Community Services		258	516	516	516	516	516	516	774	774	774	774	336	6,787	5,540	3,665
Capital single-year expenditure sub-total	2	1,187	2,374	2,374	2,374	2,374	2,374	2,374	3,561	3,561	3,561	3,561	2,698	32,371	28,838	33,790
Total Capital Expenditure	2	1,878	3,756	3,756	3,756	3,756	3,756	3,756	5,633	5,633	5,633	5,633	4,268	51,213	42,346	43,363

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Table SA29 - Budgeted monthly capital expenditure (standard classification)

WC013 Berggrivier - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		91	182	182	182	182	182	182	182	182	273	273	207	2,480	3,159	1,245
Executive and council		3	6	6	6	6	6	6	6	9	9	9	7	81	30	20
Finance and administration		88	176	176	176	176	176	176	176	264	264	264	200	2,399	3,129	1,225
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		220	441	441	441	441	441	441	441	661	661	661	501	6,012	4,160	3,915
Community and social services		46	91	91	91	91	91	91	91	137	137	137	104	1,245	1,965	1,430
Sport and recreation		131	262	262	262	262	262	262	262	393	393	393	298	3,574	1,920	2,325
Public safety		43	85	85	85	85	85	85	85	128	128	128	97	1,165	275	160
Housing		1	2	2	2	2	2	2	3	3	3	3	2	28	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		565	1,131	1,131	1,131	1,131	1,131	1,131	1,696	1,696	1,696	1,696	1,285	15,419	16,053	15,409
Planning and development		174	348	348	348	348	348	348	522	522	522	522	395	4,745	50	50
Road transport		391	783	783	783	783	783	783	1,174	1,174	1,174	1,174	889	10,674	16,003	15,359
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,001	2,002	2,002	2,002	2,002	2,002	2,002	3,003	3,003	3,003	3,003	2,275	27,301	18,974	22,794
Energy sources		330	660	660	660	660	660	660	990	990	990	990	750	8,998	8,838	10,538
Water management		183	366	366	366	366	366	366	549	549	549	549	416	4,995	1,805	2,822
Waste water management		452	904	904	904	904	904	904	1,356	1,356	1,356	1,356	1,028	12,331	7,623	2,531
Waste management		36	72	72	72	72	72	72	107	107	107	107	81	977	708	6,903
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	1,878	3,756	3,756	3,756	3,756	3,756	3,756	5,633	5,633	5,633	5,633	4,268	51,213	42,346	43,363
Funded by:																
National Government		656	1,312	1,312	1,312	1,312	1,312	1,312	1,968	1,968	1,968	1,968	1,491	17,887	16,841	17,526
Provincial Government		227	453	453	453	453	453	453	680	680	680	680	515	6,180	700	360
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		882	1,765	1,765	1,765	1,765	1,765	1,765	2,647	2,647	2,647	2,647	2,006	24,067	17,541	17,886
Borrowing		240	480	480	480	480	480	480	721	721	721	721	546	6,550	4,300	6,900
Internally generated funds		755	1,510	1,510	1,510	1,510	1,510	1,510	2,266	2,266	2,266	2,266	1,716	20,596	20,505	18,577
Total Capital Funding		1,878	3,756	3,756	3,756	3,756	3,756	3,756	5,633	5,633	5,633	5,633	4,268	51,213	42,346	43,363

Table SA30 - Budgeted monthly cash flow

WC013 Bergrivier - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash Receipts by Source</b>																
Property rates		3,358	9,134	10,143	5,851	5,167	4,818	4,895	4,895	5,074	4,438	5,305	5,734	68,814	72,531	76,447
Service charges - electricity revenue		8,195	10,748	10,684	8,843	10,281	8,147	11,204	8,791	9,932	9,302	12,994	9,911	118,934	125,460	132,285
Service charges - water revenue		1,629	2,109	1,729	1,835	1,992	1,979	2,374	2,763	2,666	2,330	2,588	2,181	26,176	28,244	30,222
Service charges - sanitation revenue		827	1,237	1,093	1,137	1,114	1,147	1,076	1,198	1,213	1,039	1,227	1,119	13,428	14,710	16,002
Service charges - refuse revenue		1,355	2,055	1,819	1,774	1,879	1,888	1,837	1,900	1,975	1,715	2,062	1,840	22,078	24,116	26,291
Rental of facilities and equipment		66	136	111	80	90	158	80	95	82	77	64	94	1,132	1,211	1,295
Interest earned - external investments		662	712	511	353	371	425	444	466	336	390	324	454	5,447	5,828	6,236
Interest earned - outstanding debtors		363	363	363	363	363	363	363	363	363	363	363	363	4,360	4,666	4,992
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		3	2	153	1	2	575	1	2	416	6	4	106	1,271	1,538	1,834
Licences and permits		19	21	26	22	20	19	19	23	33	19	20	22	282	281	301
Agency services		103	93	160	89	839	132	592	140	1,082	706	109	368	4,413	4,722	5,052
Transfer receipts - operational		16,642	4,668	-	3,492	1,439	13,288	5,659	1,895	14,225	-	194	5,591	67,092	61,454	66,888
Other revenue		565	90	595	471	262	358	1,198	1,025	6,517	324	707	1,101	13,212	8,786	9,400
<b>Cash Receipts by Source</b>		<b>33,789</b>	<b>31,369</b>	<b>27,387</b>	<b>24,311</b>	<b>23,818</b>	<b>33,278</b>	<b>29,742</b>	<b>23,556</b>	<b>43,913</b>	<b>20,709</b>	<b>25,960</b>	<b>28,885</b>	<b>346,619</b>	<b>353,547</b>	<b>377,245</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		-	1,422	4,481	-	1,896	9,299	-	-	4,962	-	-	2,006	24,067	17,541	17,886
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	6,550	6,550	4,300	6,900
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	139	139	144	150
<b>Total Cash Receipts by Source</b>		<b>33,789</b>	<b>32,791</b>	<b>31,868</b>	<b>24,311</b>	<b>25,714</b>	<b>42,577</b>	<b>29,742</b>	<b>23,556</b>	<b>48,876</b>	<b>20,709</b>	<b>25,960</b>	<b>37,579</b>	<b>377,374</b>	<b>375,532</b>	<b>402,181</b>
<b>Cash Payments by Type</b>																
Employee related costs		10,117	10,477	10,353	10,400	16,652	10,706	11,050	10,819	10,433	10,694	10,905	11,146	133,754	142,980	153,640
Remuneration of councillors		505	570	572	583	579	565	531	516	561	575	551	560	6,720	7,082	7,463
Finance charges		579	579	579	579	579	579	579	579	579	579	579	579	6,943	7,319	7,713
Bulk purchases - Electricity		8,128	7,542	7,804	7,352	8,092	7,104	7,491	7,448	8,032	7,171	8,026	7,654	91,843	96,803	102,030
Bulk purchases - Water & Sewer		-	352	372	400	438	496	479	504	561	435	272	392	4,700	4,954	5,222
Other materials		488	1,127	879	1,187	934	1,178	1,026	1,053	1,178	936	1,068	1,006	12,070	12,732	13,408
Contracted services		1,113	2,519	1,966	2,654	2,089	2,633	2,293	2,354	2,635	2,094	2,388	2,249	26,986	19,585	20,629
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		52	833	256	77	1,063	23	52	2,133	142	862	32	502	6,028	5,953	6,275
Other expenditure		1,461	3,306	2,579	3,482	2,741	3,455	3,009	3,088	3,457	2,747	3,133	2,951	35,409	37,271	39,243
<b>Cash Payments by Type</b>		<b>22,452</b>	<b>27,305</b>	<b>25,360</b>	<b>26,723</b>	<b>33,208</b>	<b>26,738</b>	<b>26,510</b>	<b>28,494</b>	<b>27,577</b>	<b>26,094</b>	<b>26,954</b>	<b>27,038</b>	<b>324,453</b>	<b>334,679</b>	<b>355,623</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1,878	3,756	3,756	3,756	3,756	3,756	3,756	5,633	5,633	5,633	5,633	4,288	51,213	42,346	43,363
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	5,276	5,276	5,702	5,846
<b>Total Cash Payments by Type</b>		<b>24,330</b>	<b>31,061</b>	<b>29,116</b>	<b>30,478</b>	<b>36,964</b>	<b>30,494</b>	<b>30,266</b>	<b>34,127</b>	<b>33,211</b>	<b>31,727</b>	<b>32,588</b>	<b>36,581</b>	<b>380,941</b>	<b>382,727</b>	<b>404,832</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>9,459</b>	<b>1,731</b>	<b>2,753</b>	<b>(6,167)</b>	<b>(11,250)</b>	<b>12,083</b>	<b>(523)</b>	<b>(10,571)</b>	<b>15,665</b>	<b>(11,018)</b>	<b>(6,727)</b>	<b>998</b>	<b>(3,568)</b>	<b>(7,195)</b>	<b>(2,651)</b>
Cash/cash equivalents at the monthly year begin:		76,617	86,076	87,806	90,559	84,392	73,142	85,225	84,702	74,131	89,796	78,779	72,051	76,617	73,049	65,854
Cash/cash equivalents at the monthly year end:		86,076	87,806	90,559	84,392	73,142	85,225	84,702	74,131	89,796	78,779	72,051	73,049	73,049	65,854	63,203



## **2.10 Contracts having future budgetary implications**

In terms of the Council's Supply Chain Management Policy, with the exception of the Banking Services contract and External Loans, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.



## 2.11 Capital expenditure details

The following three tables present details of the Council's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Table SA 34a - Capital expenditure on new assets by asset class

WC013 Bergrivier - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		15,967	10,475	2,128	2,090	1,605	1,605	5,808	7,080	7,309
Roads Infrastructure		1,476	1,027	87	500	265	265	250	–	100
Roads		1,476	1,027	87	500	265	265	250	–	100
Storm water Infrastructure		–	–	393	290	290	290	350	410	570
Storm water Conveyance		–	–	393	290	290	290	350	410	570
Electrical Infrastructure		2,434	1,480	325	440	440	440	30	40	–
HV Substations		–	–	–	410	–	–	–	–	–
MV Substations		–	–	–	–	410	410	–	–	–
LV Networks		2,434	1,480	325	30	30	30	30	40	–
Water Supply Infrastructure		8,262	4,704	–	400	150	150	150	200	250
Reservoirs		8,262	4,704	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	150	200	250
Bulk Mains		–	–	–	260	10	10	–	–	–
PRV Stations		–	–	–	140	140	140	–	–	–
Sanitation Infrastructure		3,329	1,835	47	110	110	110	4,578	5,880	680
Pump Station		–	–	–	60	60	60	150	250	300
Waste Water Treatment Works		3,329	1,835	47	50	50	50	4,428	5,630	380
Solid Waste Infrastructure		466	1,429	1,276	350	350	350	450	550	5,709
Waste Transfer Stations		373	–	–	250	250	250	250	250	–
Waste Processing Facilities		93	1,429	1,276	100	100	100	200	300	300
Waste Drop-off Points		–	–	–	–	–	–	–	–	5,409
<b>Community Assets</b>		689	1,147	1,466	1,764	1,517	1,517	5,295	975	860
Community Facilities		603	998	1,427	1,514	1,517	1,517	4,675	625	180
Halls		–	–	–	40	–	–	–	110	80
Centres		–	–	951	1,000	1,000	1,000	4,500	–	–
Museums		–	96	–	–	–	–	–	–	–
Libraries		–	413	21	–	–	–	–	–	–
Cemeteries/Crematoria		462	350	454	200	200	200	175	215	100
Police		135	–	–	–	–	–	–	–	–
Parks		7	139	–	–	–	–	–	–	–
Public Open Space		–	–	–	24	57	57	–	–	–
Public Ablution Facilities		–	–	–	250	250	250	–	300	–
Taxi Ranks/Bus Terminals		–	–	–	–	10	10	–	–	–
Sport and Recreation Facilities		86	149	39	250	–	–	620	350	680
Indoor Facilities		36	110	9	–	–	–	–	50	30
Outdoor Facilities		50	39	30	250	–	–	620	300	650
<b>Other assets</b>		457	2,357	–	2,125	2,125	2,125	325	450	175
Operational Buildings		457	2,357	–	2,125	2,125	2,125	325	450	175
Municipal Offices		457	2,357	–	2,125	2,125	2,125	325	450	175
<b>Intangible Assets</b>		754	1,194	1,456	652	652	652	1,272	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		754	1,194	1,456	652	652	652	1,272	–	–
Computer Software and Applications		754	1,194	1,456	652	652	652	1,272	–	–
<b>Computer Equipment</b>		–	–	29	750	750	750	640	1,460	600
Computer Equipment		–	–	29	750	750	750	640	1,460	600
<b>Furniture and Office Equipment</b>		802	1,149	666	93	253	253	543	759	110
Furniture and Office Equipment		802	1,149	666	93	253	253	543	759	110
<b>Machinery and Equipment</b>		1,645	1,417	163	346	345	345	668	846	967
Machinery and Equipment		1,645	1,417	163	346	345	345	668	846	967
<b>Transport Assets</b>		455	2,457	2,428	3,310	3,407	3,407	5,455	3,830	1,920
Transport Assets		455	2,457	2,428	3,310	3,407	3,407	5,455	3,830	1,920
<b>Total Capital Expenditure on new assets</b>	1	20,769	20,196	8,336	11,129	10,654	10,654	20,006	15,400	11,941

Table SA34b - Capital expenditure on the renewal of existing assets by asset class

WC013 Bergrivier - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		7,243	3,466	17,142	9,514	9,211	9,211	12,267	8,958	10,443
Roads Infrastructure		1,622	1,446	786	50	50	50	-	550	550
Roads		1,622	1,446	786	50	50	50	-	550	550
Storm water Infrastructure		-	-	29	-	-	-	-	-	-
Storm water Conveyance		-	-	29	-	-	-	-	-	-
Electrical Infrastructure		2,310	2,014	1,259	2,949	3,340	3,340	6,877	5,958	7,428
MV Substations		-	-	-	-	-	-	400	-	1,100
MV Switching Stations		-	-	-	30	30	30	-	50	60
MV Networks		-	-	-	50	50	50	-	80	80
LV Networks		2,310	2,014	1,259	2,869	3,260	3,260	6,477	5,828	6,188
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3,312	-	1,811	5,705	5,011	5,011	4,810	1,120	1,195
Boreholes		-	-	-	50	50	50	50	-	-
Reservoirs		3,312	-	557	-	-	-	-	-	-
Pump Stations		-	-	-	345	345	345	180	200	200
Bulk Mains		-	-	-	-	-	-	-	100	100
Distribution		-	-	1,254	5,010	4,110	4,110	4,180	370	395
Distribution Points		-	-	-	300	506	506	400	450	500
Sanitation Infrastructure		-	6	12,865	810	810	810	580	1,330	1,270
Pump Station		-	6	441	720	720	720	520	930	1,150
Reticulation		-	-	-	60	60	60	60	100	120
Waste Water Treatment Works		-	-	12,424	30	30	30	-	300	-
Solid Waste Infrastructure		-	-	392	-	-	-	-	-	-
Waste Transfer Stations		-	-	392	-	-	-	-	-	-
Community Assets		2,697	3,455	1,647	285	277	277	310	475	780
Community Facilities		382	100	1,116	92	91	91	120	375	320
Testing Stations		-	-	946	-	-	-	-	-	-
Libraries		321	-	169	-	-	-	-	150	200
Cemeteries/Crematoria		48	-	-	80	80	80	100	180	100
Parks		13	100	-	-	-	-	-	-	-
Public Open Space		-	-	1	12	11	11	20	45	20
Sport and Recreation Facilities		2,315	3,356	531	193	186	186	190	100	460
Indoor Facilities		-	143	487	100	100	100	100	-	250
Outdoor Facilities		2,315	3,213	44	93	86	86	90	100	210
Investment properties		-	-	29	-	-	-	-	50	50
Revenue Generating		-	-	-	-	-	-	-	50	50
Unimproved Property		-	-	-	-	-	-	-	50	50
Non-revenue Generating		-	-	29	-	-	-	-	-	-
Improved Property		-	-	29	-	-	-	-	-	-
Other assets		181	463	26	50	50	50	30	50	50
Operational Buildings		181	463	26	50	50	50	30	50	50
Municipal Offices		181	463	26	50	50	50	30	50	50
Intangible Assets		450	844	-	-	-	-	-	-	-
Licences and Rights		450	844	-	-	-	-	-	-	-
Computer Software and Applications		450	844	-	-	-	-	-	-	-
Computer Equipment		-	-	348	360	360	360	320	280	260
Computer Equipment		-	-	348	360	360	360	320	280	260
Furniture and Office Equipment		498	331	2,009	220	530	530	459	610	395
Furniture and Office Equipment		498	331	2,009	220	530	530	459	610	395
Machinery and Equipment		25	40	285	-	-	-	20	-	-
Machinery and Equipment		25	40	285	-	-	-	20	-	-
Transport Assets		-	-	1,555	550	550	550	-	-	900
Transport Assets		-	-	1,555	550	550	550	-	-	900
Total Capital Expenditure on renewal of existing	1	11,093	8,599	23,041	10,979	10,978	10,978	13,406	10,423	12,878
Renewal of Existing Assets as % of total capex		0.0%	29.9%	73.4%	24.0%	23.9%	23.9%	26.2%	24.6%	29.7%
Renewal of Existing Assets as % of deprecn"		63.3%	43.8%	111.7%	50.2%	49.1%	49.1%	57.6%	42.5%	49.8%



Table SA34c - Repairs and maintenance expenditure by asset class

## WC013 Bergrivier - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1,081	1,437	3,788	4,000	3,728	3,728	4,106	4,364	4,625
Roads Infrastructure		30	40	315	548	498	498	547	585	611
Roads		30	40	315	548	498	498	547	585	611
Storm water Infrastructure		197	261	494	531	299	299	409	438	468
Storm water Conveyance		197	261	494	531	299	299	409	438	468
Electrical Infrastructure		619	822	2,060	2,004	2,045	2,045	2,206	2,347	2,498
LV Networks		619	822	2,060	2,004	2,045	2,045	2,206	2,347	2,498
Water Supply Infrastructure		147	195	692	587	587	587	618	651	686
Distribution		147	195	692	587	587	587	618	651	686
Sanitation Infrastructure		90	119	228	300	270	270	295	311	328
Reticulation		90	119	228	300	270	270	295	311	328
Solid Waste Infrastructure		-	-	-	30	30	30	30	32	34
Landfill Sites		-	-	-	30	30	30	30	32	34
Community Assets		2,707	3,598	8,348	12,048	11,327	11,327	11,892	12,758	13,678
Community Facilities		1,865	2,478	6,663	9,679	8,705	8,705	8,761	9,412	10,108
Cemeteries/Crematoria		154	205	481	568	618	618	618	663	709
Public Open Space		1,710	2,273	6,182	9,110	8,087	8,087	8,143	8,749	9,399
Sport and Recreation Facilities		843	1,120	1,685	2,369	2,622	2,622	3,131	3,346	3,570
Outdoor Facilities		843	1,120	1,685	2,369	2,622	2,622	3,131	3,346	3,570
Other assets		1,441	1,915	3,181	4,283	4,243	4,243	4,347	4,648	4,967
Operational Buildings		1,437	1,909	3,175	4,267	4,227	4,227	4,331	4,632	4,951
Municipal Offices		1,437	1,909	3,175	4,267	4,227	4,227	4,331	4,632	4,951
Housing		5	6	6	16	16	16	16	16	16
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		5	6	6	16	16	16	16	16	16
Computer Equipment		193	256	510	624	624	624	659	693	729
Computer Equipment		193	256	510	624	624	624	659	693	729
Furniture and Office Equipment		26	35	18	38	39	39	41	42	43
Furniture and Office Equipment		26	35	18	38	39	39	41	42	43
Machinery and Equipment		269	357	576	826	748	748	810	853	896
Machinery and Equipment		269	357	576	826	748	748	810	853	896
Transport Assets		725	964	2,652	2,522	2,709	2,709	2,868	3,023	3,187
Transport Assets		725	964	2,652	2,522	2,709	2,709	2,868	3,023	3,187
Land		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	6,443	8,562	19,073	24,341	23,417	23,417	24,722	26,381	28,125
R&M as a % of PPE		1.9%	2.5%	5.4%	6.5%	6.2%	6.2%	6.6%	6.5%	6.7%
R&M as % Operating Expenditure		2.5%	3.1%	6.5%	7.2%	7.0%	7.0%	7.4%	7.0%	7.2%



Table SA34d Depreciation by asset class

WC013 Bergrivier - Supporting Table SA34d Depreciation by asset class

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>	<b>1</b>									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>10,085</b>	<b>10,807</b>	<b>13,417</b>	<b>14,188</b>	<b>14,138</b>	<b>14,138</b>	<b>14,703</b>	<b>15,496</b>	<b>16,332</b>
Roads Infrastructure		2,374	2,278	1,636	1,862	1,832	1,832	1,862	1,962	2,068
Roads		2,374	2,278	1,636	1,814	1,639	1,639	1,668	1,758	1,853
Road Structures		-	-	-	1	149	149	150	158	167
Road Furniture		-	-	-	48	44	44	44	46	48
Storm water Infrastructure		-	-	290	362	293	293	243	256	270
Drainage Collection		-	-	-	94	89	89	90	95	100
Storm water Conveyance		-	-	290	268	204	204	153	161	170
Electrical Infrastructure		1,050	1,056	1,612	1,740	1,692	1,692	1,755	1,850	1,949
MV Substations		-	-	-	388	379	379	200	211	222
MV Switching Stations		-	-	-	29	29	29	32	34	36
MV Networks		-	-	-	544	527	527	594	626	660
LV Networks		1,050	1,056	1,612	779	757	757	929	979	1,031
Water Supply Infrastructure		1,442	1,541	3,256	3,448	3,345	3,345	3,482	3,670	3,868
Boreholes		-	-	-	84	79	79	42	44	46
Reservoirs		-	-	-	953	908	908	1,158	1,221	1,287
Pump Stations		-	-	-	244	246	246	188	198	209
Water Treatment Works		-	-	-	1,420	1,294	1,294	1,242	1,309	1,380
Distribution		1,442	1,541	3,256	744	815	815	848	894	942
Distribution Points		-	-	-	4	3	3	4	4	4
Sanitation Infrastructure		1,752	2,630	2,717	3,201	3,024	3,024	3,372	3,554	3,746
Pump Station		-	-	-	2,838	2,678	2,678	2,976	3,137	3,306
Reticulation		1,752	2,630	2,717	363	346	346	396	417	440
Solid Waste Infrastructure		3,467	3,303	3,906	3,574	3,952	3,952	3,989	4,204	4,431
Landfill Sites		3,337	3,184	3,479	3,074	3,479	3,479	3,479	3,667	3,865
Waste Transfer Stations		65	59	428	389	388	388	404	426	449
Waste Processing Facilities		-	-	-	34	40	40	62	65	69
Waste Drop-off Points		65	59	-	41	45	45	44	46	48
<b>Community Assets</b>		<b>1,047</b>	<b>1,068</b>	<b>1,626</b>	<b>1,731</b>	<b>1,770</b>	<b>1,770</b>	<b>2,306</b>	<b>2,432</b>	<b>2,562</b>
Community Facilities		296	307	675	716	719	719	951	1,003	1,056
Halls		49	49	-	84	80	80	234	247	260
Clinics/Care Centres		18	16	-	16	16	16	16	17	18
Museums		44	44	-	51	49	49	50	53	56
Libraries		125	126	675	186	192	192	227	239	252
Cemeteries/Crematoria		32	44	-	148	143	143	162	171	180
Parks		27	28	-	-	-	-	-	-	-
Public Open Space		-	-	-	95	95	95	95	100	105
Public Ablution Facilities		-	-	-	31	54	54	76	80	84
Markets		-	-	-	94	90	90	90	95	100
Abattoirs		-	-	-	0	-	-	1	1	1
Sport and Recreation Facilities		751	761	951	1,014	1,051	1,051	1,355	1,429	1,506
Indoor Facilities		457	465	-	22	20	20	11	12	13
Outdoor Facilities		294	296	951	992	1,031	1,031	1,344	1,417	1,493
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>
Revenue Generating		-	-	-	1	1	1	3	3	3
Unimproved Property		-	-	-	1	1	1	3	3	3
<b>Other assets</b>		<b>1,417</b>	<b>1,765</b>	<b>904</b>	<b>964</b>	<b>1,018</b>	<b>1,018</b>	<b>1,102</b>	<b>1,162</b>	<b>1,225</b>
Operational Buildings		1,417	1,765	904	964	1,018	1,018	1,102	1,162	1,225
Municipal Offices		1,417	1,765	904	925	985	985	1,074	1,132	1,193
Yards		-	-	-	11	10	10	11	12	13
Stores		-	-	-	28	23	23	17	18	19
<b>Intangible Assets</b>		<b>230</b>	<b>336</b>	<b>405</b>	<b>436</b>	<b>411</b>	<b>411</b>	<b>618</b>	<b>651</b>	<b>685</b>
Licences and Rights		230	336	405	436	411	411	618	651	685
Computer Software and Applications		230	336	405	436	411	411	618	651	685
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>506</b>	<b>528</b>	<b>645</b>	<b>645</b>	<b>710</b>	<b>745</b>	<b>783</b>
Computer Equipment		-	-	506	528	645	645	710	745	783
<b>Furniture and Office Equipment</b>		<b>912</b>	<b>3,088</b>	<b>1,195</b>	<b>1,265</b>	<b>1,314</b>	<b>1,314</b>	<b>1,245</b>	<b>1,311</b>	<b>1,381</b>
Furniture and Office Equipment		912	3,088	1,195	1,265	1,314	1,314	1,245	1,311	1,381
<b>Machinery and Equipment</b>		<b>2,543</b>	<b>1,260</b>	<b>1,531</b>	<b>1,636</b>	<b>1,603</b>	<b>1,603</b>	<b>1,281</b>	<b>1,352</b>	<b>1,424</b>
Machinery and Equipment		2,543	1,260	1,531	1,636	1,603	1,603	1,281	1,352	1,424
<b>Transport Assets</b>		<b>1,280</b>	<b>1,297</b>	<b>1,052</b>	<b>1,142</b>	<b>1,465</b>	<b>1,465</b>	<b>1,316</b>	<b>1,387</b>	<b>1,461</b>
Transport Assets		1,280	1,297	1,052	1,142	1,465	1,465	1,316	1,387	1,461
<b>Total Depreciation</b>	<b>1</b>	<b>17,514</b>	<b>19,621</b>	<b>20,636</b>	<b>21,891</b>	<b>22,365</b>	<b>22,365</b>	<b>23,284</b>	<b>24,539</b>	<b>25,569</b>

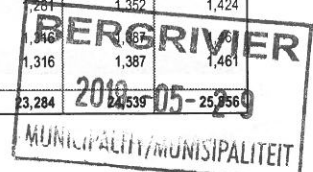


Table SA34e Capital expenditure on the upgrading of existing assets by asset class

WC013 Bergvriër - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			-	-	-	17,150	17,850	17,850	15,805	14,418	16,919
Roads Infrastructure			-	-	-	3,050	3,550	3,550	6,604	11,333	12,519
Roads			-	-	-	3,050	3,550	3,550	6,604	11,333	12,519
Storm water Infrastructure			-	-	-	35	235	235	2,674	35	40
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	35	235	235	2,674	35	40
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	1,320	1,320	1,320	1,981	2,600	3,020
MV Substations			-	-	-	-	-	-	-	-	400
MV Switching Stations			-	-	-	70	70	70	-	-	120
MV Networks			-	-	-	600	600	600	750	1,100	1,000
LV Networks			-	-	-	650	650	650	1,231	1,500	1,500
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	200	200	200	-	450	1,340
Reservoirs			-	-	-	-	-	-	-	-	590
Pump Stations			-	-	-	-	-	-	-	-	300
Distribution			-	-	-	200	200	200	-	450	450
Sanitation Infrastructure			-	-	-	11,845	11,845	11,845	4,146	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	2,689	2,689	2,689	1,646	-	-
Waste Water Treatment Works			-	-	-	9,156	9,156	9,156	2,500	-	-
Solid Waste Infrastructure			-	-	-	700	700	700	400	-	-
Waste Separation Facilities			-	-	-	700	700	700	400	-	-
Community Assets			-	-	-	6,406	6,376	6,376	1,995	1,105	1,625
Community Facilities			-	-	-	960	1,060	1,060	1,215	415	415
Halls			-	-	-	-	-	-	100	250	200
Fire/Ambulance Stations			-	-	-	-	100	100	-	-	-
Testing Stations			-	-	-	350	350	350	600	-	-
Libraries			-	-	-	600	600	600	400	-	-
Cemeteries/Crematoria			-	-	-	-	-	-	100	150	200
Public Open Space			-	-	-	10	10	10	15	15	15
Sport and Recreation Facilities			-	-	-	5,446	5,316	5,316	780	690	1,210
Indoor Facilities			-	-	-	320	500	500	-	50	520
Outdoor Facilities			-	-	-	5,126	4,816	4,816	780	640	690
Capital Spares			-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	1,000	-
Machinery and Equipment			-	-	-	-	-	-	-	1,000	-
Total Capital Expenditure on upgrading of existing a	1		-	-	-	23,556	24,226	24,226	17,800	16,523	18,544
Upgrading of Existing Assets as % of total capex			0.0%	0.0%	0.0%	51.6%	52.8%	52.8%	34.8%	39.0%	42.8%
Upgrading of Existing Assets as % of deprecn"			0.0%	0.0%	0.0%	107.6%	108.3%	108.3%	76.4%	67.3%	71.7%

Table SA35 - Future financial implications of the capital budget

WC013 Bergrivier - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2019/20 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Present value
<b>Capital expenditure</b>	1							
Vote 1 - Municipal Manager		211	30	20				
Vote 2 - Finance		672	160	-				
Vote 3 - Corporate Services		5,967	2,155	985				
Vote 4 - Technical Services		37,330	34,361	38,113				
Vote 5 - Community Services		7,032	5,640	4,245				
<b>Total Capital Expenditure</b>		<b>51,213</b>	<b>42,346</b>	<b>43,363</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Municipal Manager								
Vote 2 - Finance								
Vote 3 - Corporate Services								
Vote 4 - Technical Services								
Vote 5 - Community Services								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>51,213</b>	<b>42,346</b>	<b>43,363</b>	-	-	-	-

Table SA36 Detailed capital budget

WC013 Bergvliet - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	Asset Class	Asset Sub-Class	Ward Location	2019/20 Medium Term Revenue & Expenditure Framework		
								Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
								Parent municipality: List all capital projects grouped by Function		
Administrative and Corporate Support	Administrative and Corporate Support	Sedan Vehicle	073101510101	New	Transport Assets	Transport Assets	Admin	190	-	-
Administrative and Corporate Support	Administrative and Corporate Support	Furniture & Equipment - Corporate Services	073101490101	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	Admin	30	20	20
Administrative and Corporate Support	Administrative and Corporate Support	Recording equipment for committee room	073101490102	New	Furniture and Office Equipment	Furniture and Office Equipment	Admin	-	160	-
Administrative and Corporate Support	Administrative and Corporate Support	Photocopier machine for new office building		New	Furniture and Office Equipment	Furniture and Office Equipment	Admin	150	-	-
Building Control	Building Control	Furniture & Equipment - Building Control		New	Furniture and Office Equipment	Furniture and Office Equipment	1-7	8	-	-
Cemeteries	Cemeteries	Gravel access roads - cemetery	074032490101	Renewal	Community Assets	Community Facilities	1-2	100	180	100
Cemeteries	Cemeteries	Upgrade entrance and parking	075231170101	New	Community Assets	Community Facilities	1-2	-	215	100
Cemeteries	Cemeteries	Furniture & Equipment - Cemeteries	075231490101	New	Furniture and Office Equipment	Furniture and Office Equipment	1-7	10	10	10
Cemeteries	Cemeteries	Tools	075231500101	New	Machinery and Equipment	Machinery and Equipment	1-7	10	10	10
Cemeteries	Cemeteries	Fence - New cemetery	075231170106	New	Community Assets	Community Facilities	3-4	175	-	-
Cemeteries	Cemeteries	Toilet & Store - PV		New	Community Assets	Community Facilities	1-2	100	250	300
Cemeteries	Cemeteries	Expansion of Cemetery - PB		Upgrade	Community Assets	Community Facilities	3-4	100	150	200
Community Halls and Facilities	Community Halls and Facilities	Replace fence - commonage	074091340101	Renewal	Investment properties	Non-revenue Generating	1-2	-	50	50
Community Halls and Facilities	Community Halls and Facilities	Public Amenities	074091220101	New	Community Assets	Community Facilities	Whole	-	300	-
Community Halls and Facilities	Community Halls and Facilities	Paving Community Hall	075221070101	New	Community Assets	Community Facilities	2	-	95	80
Community Halls and Facilities	Community Halls and Facilities	Culery (Community Hall)	075221070102	New	Community Assets	Community Facilities	1-7	-	15	-
Community Halls and Facilities	Community Halls and Facilities	Furniture & Equipment Community Hall	075221490101	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	1-7	50	90	70
Community Halls and Facilities	Community Halls and Facilities	Upgrading of Community Halls		Upgrade	Community Assets	Community Facilities	1-7	100	250	200
Community Parks	Community Parks	Tractor (PB & PV)		New	Transport Assets	Transport Assets	1-7	600	-	-
Community Parks	Community Parks	4 Ton Tipper (PV)		New	Transport Assets	Transport Assets	1-2	200	-	-
Community Parks	Community Parks	Furniture & Equipment - Community Parks	075431490101	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	1-7	9	10	15
Community Parks	Community Parks	Cement benches - open spaces	075431200101	Renewal	Community Assets	Community Facilities	1-7	20	45	20
Community Parks	Community Parks	Lawn mowers	075431500101	New	Machinery and Equipment	Machinery and Equipment	1-7	100	100	120
Community Parks	Community Parks	Upgrading of Community Parks		Upgrade	Community Assets	Sport and Recreation Facilities	1-7	200	250	300
Community Parks	Community Parks	Brush Cutter		New	Machinery and Equipment	Machinery and Equipment	1-7	60	65	70
Community Parks	Community Parks	Fencing		New	Community Assets	Sport and Recreation Facilities	1-7	200	-	300
Community Parks	Community Parks	Toilets (PV Dam)		Upgrade	Community Assets	Sport and Recreation Facilities	1-2	60	60	60
Director, Corporate Services	Director, Corporate Services	Furniture and equipment - Director Corporate Services	07310490101	New	Furniture and Office Equipment	Furniture and Office Equipment	Admin	40	35	35
Economic Development/Planning	Economic Development/Planning	Furniture and equipment	071012490101	New	Furniture and Office Equipment	Furniture and Office Equipment	Admin	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 1 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	1	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 2 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	2	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 3 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	3	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 4 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	4	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 5 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	5	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 6 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	6	10	-	-
Economic Development/Planning	Economic Development/Planning	Ward Committee 7 Project		New	Furniture and Office Equipment	Furniture and Office Equipment	7	35	-	-
Economic Development/Planning	Economic Development/Planning	Furniture and equipment		New	Furniture and Office Equipment	Furniture and Office Equipment	All	25	-	-



Electricity	Replace OH feeder to Monte Bertha	074621030111	Renewal	Infrastructure	Electrical Infrastructure	600	700	950
Electricity	VO Bulk Upgrading switching station and feeders	074621030503	Renewal	Infrastructure	Electrical Infrastructure	5,217	4,348	4,348
Electricity	Mid block lines	074621030101	Upgrade	Infrastructure	Electrical Infrastructure	340	400	500
Electricity	High tension pole replacements	074621030102	Renewal	Infrastructure	Electrical Infrastructure	80	80	80
Electricity	Furniture & Equipment - Electricity	074621030103	New	Machinery and Equipment	Machinery and Equipment	60	80	90
Electricity	High tension circuit breakers	074621030104	Renewal	Infrastructure	Electrical Infrastructure	60	50	60
Electricity	Bulk meter replacement	074621030105	Upgrade	Infrastructure	Electrical Infrastructure	750	900	1,000
Electricity	Replacing conventional electricity meters with prepaid	074621030206	Upgrade	Infrastructure	Electrical Infrastructure	750	1,100	1,000
Electricity	Network Renewals	074621030107	Upgrade	Infrastructure	Electrical Infrastructure	600	700	120
Electricity	Larger HT Switches - standby battery cell		Renewal	Infrastructure	Electrical Infrastructure	600	400	800
Electricity	Replace Dvarketos OH lines with Cable		Upgrade	Infrastructure	Electrical Infrastructure	600	400	600
Electricity	Install mini - sub for increased demand Basson st Res area PV		Renewal	Infrastructure	Electrical Infrastructure	400	600	500
Electricity	Replace switchgear at Museum sub Porterville		Renewal	Infrastructure	Electrical Infrastructure	1	1	1
Electricity	Replace Switchgear C/O Lang and Kloofstreet P/B		Renewal	Infrastructure	Electrical Infrastructure	50	80	80
Electricity	Replace Switchgear Peperstreet Station P/B and Minisub		Upgrade	Infrastructure	Electrical Infrastructure	20	20	20
Electricity	Replace streetlights - EEDSM		New	Machinery and Equipment	Machinery and Equipment	652	140	140
Electricity	Radios		New	Transport Assets	Transport Assets	830	125	70
Electricity	Radios		New	Transport Assets	Transport Assets	65	30	30
Electricity	Furniture & Equipment - Finance	072061490101	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	20	30	30
Finance	Vehicle	072061510101	New	Intangible Assets	Licences and Rights	830	150	150
Finance	Vesta - Phoenix	072061470601	New	Transport Assets	Transport Assets	65	30	30
Fire Fighting and Protection	4x4 Fire Fighting Vehicle (grant funded)	075381500101	New	Machinery and Equipment	Machinery and Equipment	10	10	10
Fire Fighting and Protection	Fire fighting equipment	075381500102	New	Machinery and Equipment	Machinery and Equipment	70	40	40
Fire Fighting and Protection	Radio network for Disaster Management & Traffic Services	075381480101	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	150	700	700
Fire Fighting and Protection	Furniture & Equipment - Fire	075381480101	Renewal	Computer Equipment	Computer Equipment	150	700	700
Fire Fighting and Protection	Replacement Fire Fighting Pump	075381500103	New	Machinery and Equipment	Machinery and Equipment	150	700	700
Fire Fighting and Protection	Upgrade Fire House		Upgrade	Transport Assets	Transport Assets	150	700	700
Holiday Resorts	Vehicles (LDV)	075435510101	New	Transport Assets	Transport Assets	150	700	700
Holiday Resorts	Marketing Material (Gazabo's)	075435490104	New	Furniture and Office Equipment	Furniture and Office Equipment	20	30	30
Holiday Resorts	Sound System for Beach Resorts	075435490101	New	Community Assets	Community Assets	20	30	30
Holiday Resorts	Paving at ablation facilities at Beach Resorts	075435280102	Upgrade	Community Assets	Sport and Recreation Facilities	30	50	50
Holiday Resorts	Recreational Equipment (Games)	075435500102	New	Community Assets	Sport and Recreation Facilities	30	50	50
Holiday Resorts	Tools and Equipment	075435280102	Renewal	Community Assets	Sport and Recreation Facilities	30	50	50
Holiday Resorts	Furniture & Equipment - Holiday Resorts	075435280103	Upgrade	Community Assets	Sport and Recreation Facilities	30	50	50
Holiday Resorts	Replace Cupboards of chalets at Beach Resorts	075435280105	Upgrade	Community Assets	Sport and Recreation Facilities	30	50	50
Holiday Resorts	Upgrading of ablation blocks at resorts	075435490102	New	Furniture and Office Equipment	Furniture and Office Equipment	30	50	50
Housing (Core)	Furniture & Equipment - Resort Halls	075341490101	New	Furniture and Office Equipment	Furniture and Office Equipment	30	50	50
Housing (Core)	Cabinets		Renewal	Computer Equipment	Computer Equipment	30	50	50
Human Resources	Furniture & Equipment - Human Resources	073071490101	New	Computer Equipment	Computer Equipment	30	50	50
Human Resources	Electronic Filing System	073071490102	New	Computer Equipment	Computer Equipment	30	50	50
Human Resources	Computers for Training		New	Computer Equipment	Computer Equipment	30	50	50
Human Resources	Portable Meeting Recorder		New	Computer Equipment	Computer Equipment	30	50	50
Information Technology	Replacement of computers	073081480101	Renewal	Computer Equipment	Computer Equipment	30	50	50
Information Technology	IT System Upgrade (Enhancement of IT system - Business continuity)	073081480102	New	Computer Equipment	Computer Equipment	30	50	50
Information Technology	IT Equipment (Move to Community Services)	073081480103	New	Computer Equipment	Computer Equipment	30	50	50
Information Technology	Installation of fire suppression system in archives and server room		New	Computer Equipment	Computer Equipment	30	50	50
Information Technology	IMS : Upgrade from version 6 to 7		New	Computer Equipment	Computer Equipment	30	50	50
Libraries and Archives	Replacement of photocopyers	075201490801	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	100	150	150
Libraries and Archives	Shelves/Tables/Office furniture for libraries	075201490802	Renewal	Furniture and Office Equipment	Furniture and Office Equipment	100	150	150
Libraries and Archives	Airconditioners	075201490803	New	Community Assets	Community Facilities	100	150	150
Libraries and Archives	Book Detection System		New	Furniture and Office Equipment	Furniture and Office Equipment	100	150	150
Libraries and Archives	Upgrading of Noordhoek Library	075201490805	Upgrade	Community Assets	Community Facilities	100	150	150





Solid Waste Removal	Trailers x2	074171500101	New	Transport Assets	3-5	85	90	-
Solid Waste Removal	Furniture & Equipment - Refuse Removal	074171500102	New	Machinery and Equipment	1-7	6	6	8
Solid Waste Removal	Tools	074171500103	New	Machinery and Equipment	1-7	6	6	8
Solid Waste Removal	Refuse carts	074171490101	Renewal	Machinery and Equipment	1-7	-	16	18
Solid Waste Removal	Establish composting facility (VD/PE)	074171060202	New	Furniture and Office Equipment	1-7	30	40	40
Solid Waste Removal	Enlarge recycling building (VD/PE)	074171060203	Upgrade	Solid Waste Infrastructure	3-7	200	300	300
Solid Waste Removal	Fence at Transfer Station	074171060203	Upgrade	Solid Waste Infrastructure	3-7	400	-	-
Solid Waste Removal	Replace CEX 1592	074171060101	New	Solid Waste Infrastructure	6,7	250	250	-
Solid Waste Removal	Collection Points SW (BR)		Renewal	Transport Assets	1-2,5	-	-	900
Solid Waste Removal	Vehicles (PV & VD)		New	Solid Waste Infrastructure	-	-	-	5,409
Sports Grounds and Stadiums	Transport Assets		New	Transport Assets	-	600	-	-
Sports Grounds and Stadiums	Furniture and Office Equipment	075432490102	New	Furniture and Office Equipment	1-7	5	-	-
Sports Grounds and Stadiums	Upgrade of New Buildings (Goldmidt Sportveld)	075432500101	New	Machinery and Equipment	1-7	30	-	-
Sports Grounds and Stadiums	Tools		Upgrade	Machinery and Equipment	1-7	300	250	200
Sports Grounds and Stadiums	Security Measures		New	Community Assets	6	600	-	-
Sports Grounds and Stadiums	Upgrading of Buildings		Upgrade	Intangible Assets	Admin	-	-	-
Sports Grounds and Stadiums	Upgrading van Kerkhofveld		New	Community Assets	-	50	60	80
Storm Water Management	Furniture & Equipment - Stormwater Management	074301500101	New	Sport and Recreation Facilities	1-7	5	-	-
Storm Water Management	Low water bridge: Park Street	074301200101	Upgrade	Machinery and Equipment	1	15	15	15
Storm Water Management	Stabilise "Wintervoor" (Flood prevention)	074301020101	Upgrade	Community Facilities	2	35	35	40
Storm Water Management	Construction of storm water channels at low cost houses	074301020102	New	Storm water Infrastructure	4	290	290	300
Storm Water Management	Subsurface Drains		New	Storm water Infrastructure	4	-	-	150
Storm Water Management	Flood Prevention (116 Houses)		New	Storm water Infrastructure	2	-	40	40
Storm Water Management	Upgrading of existing stormwater network at low cost housing		Upgrade	Storm water Infrastructure	4	2,639	-	-
Street Cleaning	Mechanical Brooms	074622030101	New	Machinery and Equipment	3-5	-	-	220
Street Lighting	Meter streetlights	074622030102	New	Electrical Infrastructure	1-7	30	40	-
Street Lighting	Replace street lights	075433290101	Upgrade	Electrical Infrastructure	1-7	140	200	-
Swimming Pools	Swimming Pool Renewals	075433290102	Renewal	Sport and Recreation Facilities	Whole	50	50	50
Swimming Pools	Replace pumps at swimming pools	075433290103	Renewal	Sport and Recreation Facilities	Whole	40	50	60
Swimming Pools	Swimming Pool Repairs (PB)	075433290103	Renewal	Sport and Recreation Facilities	3,4	-	-	100
Traffic Control	Road marking machines	075371500102	New	Machinery and Equipment	-	60	-	-
Traffic Control	New Traffic Vehicles	075371500103	New	Transport Assets	Whole	-	450	300
Traffic Control	Vehicle Law Enforcement		New	Transport Assets	-	300	-	-
Traffic Control	Daanijie Kat Costume		New	Transport Assets	-	30	-	-
Traffic Control	Roadworthy Equipment	075371500103	Upgrade	Furniture and Office Equipment	-	-	1,000	-
Traffic Control	Driver's Licence Test Yard for Pikeberg	075371200101	Upgrade	Machinery and Equipment	-	600	-	-
Traffic Control	Furniture & Equipment - Traffic Department	075371490101	Renewal	Community Facilities	3	30	30	30
Traffic Control	Traffic calming measures (Speed bumps) Bring Traffic	074551010104	New	Furniture and Office Equipment	Whole	250	-	-
Traffic Control	Chlorine Contact Channels	074292050201	New	Roads Infrastructure	1-7	-	-	-
Waste Water Treatment	Roof at Inlet Works (Green Drop requirements)	074292050104	Renewal	Sanitation Infrastructure	3,4	-	400	-
Waste Water Treatment	Refurbishment and upgrade of WWTW (own funding)	074292050202	Upgrade	Sanitation Infrastructure	6,7	-	300	-
Waste Water Treatment	Chlorine Scale		Renewal	Sanitation Infrastructure	1,2	2,500	-	-
Waste Water Treatment	Security at WWTW		New	Machinery and Equipment	3-7	20	-	-
Waste Water Treatment	Fencing WWTW		New	Sanitation Infrastructure	1-7	-	70	80
				Sanitation Infrastructure	1-7	-	250	300



Water Distribution	Furniture & Equipment - Water	074511500101	New	Machinery and Equipment	Machinery and Equipment	1-7	10	10	12
Water Distribution	Replace Mains from Source	074511040111	Renewal	Infrastructure	Water Supply Infrastructure	1-7	-	100	100
Water Distribution	Tools	074511500102	New	Machinery and Equipment	Machinery and Equipment	1-7	25	25	25
Water Distribution	Water Renewals	074511040101	Renewal	Infrastructure	Water Supply Infrastructure	1-7	70	100	125
Water Distribution	Water conservation demand management intervention	074511040102	Renewal	Infrastructure	Water Supply Infrastructure	1-7	4,010	150	150
Water Distribution	Replace asbestos pipes and valves	074511040103	Upgrade	Infrastructure	Water Supply Infrastructure	1-7	-	150	150
Water Distribution	Replace water meters	074511040104	Renewal	Infrastructure	Water Supply Infrastructure	1-7	180	200	250
Water Distribution	Replace redundant meters	074511040105	Renewal	Infrastructure	Water Supply Infrastructure	3,4	220	250	250
Water Distribution	Pumps (standby)	074511040108	Upgrade	Infrastructure	Water Supply Infrastructure	1-7	180	200	200
Water Distribution	Pyp Vervangingsprogram	074511040109	Upgrade	Infrastructure	Water Supply Infrastructure	1-7	-	300	300
Water Distribution	Soft Starters: Monte Berna		Upgrade	Infrastructure	Water Supply Infrastructure	2	-	-	300
Water Distribution	Refurbish Water Towers		Upgrade	Infrastructure	Water Supply Infrastructure	6-7	-	-	500
Water Treatment	Telemetry: Water	074512040103	Renewal	Infrastructure	Water Supply Infrastructure	1-7	100	120	120
Water Treatment	Purchase new borehole pumps	074512040101	Renewal	Infrastructure	Water Supply Infrastructure	6	50	-	-
Water Treatment	Dam Safety Reports		Upgrade	Infrastructure	Water Supply Infrastructure	1-2-5	-	-	90
Water Treatment	Security at Reservoir/Pump Stations		New	Infrastructure	Water Supply Infrastructure	1-7	150	200	250
Parent Capital expenditure							51,213	42,346	43,363
Entity Capital expenditure							-	-	-
Total Capital expenditure							51,213	42,346	43,363

**BERGRIVIER**  
2019 -05- 2 9  
MUNICIPALITY/MUNISIPALITEIT

Table SA37 - Projects delayed from previous financial year

WC013 Bergrivier - Supporting Table SA37 Projects delayed from previous financial years

R thousand

Function	Project name	Project number	Type	MTSF Service Outcomes	RDP	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Previous target year to complete	Current Year 2019/20	Original Budget	Full Year Forecast	2019/20 Medium Term Revenue & Expenditure Framework Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Parent municipality: List all capital projects grouped by Function																		
Offices: List all capital projects grouped by Entity																		
Entity Name Project name																		

## 2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### 1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Council's website.

### 2. Internship programme

The Council's is participating in the Municipal Financial Management Internship programme and is currently in the process of recruiting new interns. Since the introduction of the Internship programme the Council has successfully employed and trained 13 interns through this programme and a majority of them were appointed either within the municipality or other Municipalities.

### 3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

### 4. Audit Committee

An Audit Committee has been established and is fully functional.

### 5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2019/20 MTREF in May 2019 directly aligned and informed by the 2019/20 MTREF.

### 6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements

### 7. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.

## 2.13 Other supporting documents

Table SA1 - Supporting detail to budgeted financial performance

WC013 Bergrivier - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

WC013 Berghvler - Supporting Table SAT Supporting Detail to Budgeted Financial Performance					2019/20 Medium Term Revenue & Expenditure Framework						
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				Budget Year	Budget Year	Budget Year
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2019/20	+1 2020/21	+2 2021/22
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		55,861	60,109	64,493	69,740	69,740	69,740	69,740	73,903	77,895	82,101
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3,353	3,669	1,887	2,558	2,558	2,558	2,558	2,222	2,342	2,469
Net Property Rates		52,508	56,440	62,607	67,182	67,182	67,182	67,182	71,681	75,553	79,632
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		89,340	95,229	95,252	113,379	113,448	113,448	113,448	124,474	131,303	138,424
less Cost of Free Basis Services (50 kwh per indigent household per month)		710	828	750	1,215	515	515	515	585	615	627
Net Service charges - electricity revenue		88,630	94,401	94,502	112,164	112,933	112,933	112,933	123,889	130,688	137,797
Service charges - water revenue	6										
Total Service charges - water revenue		25,283	26,436	20,911	23,728	24,229	24,229	24,229	29,384	31,688	33,906
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		1,396	1,647	1,602	1,862	1,862	1,862	1,862	2,118	2,267	2,425
Net Service charges - water revenue		23,888	24,789	19,309	21,866	22,367	22,367	22,367	27,266	29,421	31,481
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		12,471	13,563	14,643	15,632	15,664	15,664	15,664	17,082	18,643	20,215
less Cost of Free Basis Services (free sanitation service to indigent households)		2,233	2,482	2,572	2,726	2,726	2,726	2,726	3,095	3,320	3,546
Net Service charges - sanitation revenue		10,238	11,080	12,071	12,906	12,938	12,938	12,938	13,987	15,323	16,669
Service charges - refuse revenue	6										
Total refuse removal revenue		20,718	22,694	23,617	25,410	25,661	25,661	25,661	27,732	30,180	32,793
less Cost of Free Basis Services (removed once a week to indigent households)		3,321	3,714	3,875	4,147	4,147	4,147	4,147	4,734	5,059	5,407
Net Service charges - refuse revenue		17,396	18,980	19,742	21,263	21,514	21,514	21,514	22,998	25,121	27,386
Other revenue											
Application Fees for Land Usage		-	-	-	90	90	90	90	95	102	109
Administration Fees	8	-	-	-	-	-	-	-	-	-	-
Actuarial Gains	269	6,340	5,261	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	252	252	252	252	252	267	286	306
Building Plan Approval	777	1,035	1,193	849	850	850	850	850	901	964	1,031
Camping Fees	-	-	-	4,358	4,358	4,358	4,358	4,358	4,619	4,942	5,288
Cemetery and Burial	301	356	350	345	345	345	345	345	366	392	419
Cleaning and Removal	-	200	115	258	271	271	271	271	288	308	330
Clearance Certificates	-	178	211	222	220	220	220	220	403	431	461
Commission	-	62	57	-	-	-	-	-	-	-	-
Contributed Assets	-	-	1,894	-	-	-	-	-	-	-	-
Development Charges	-	335	188	114	214	214	214	214	227	242	259
Discounts and Early Settlements	-	-	-	1	1	1	1	1	1	1	1
Entrance Fees	-	-	-	31	51	51	51	51	54	58	62
Fire Services	-	-	-	6	5	5	5	5	5	5	5
Photocopies and Faxes	57	59	51	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	-	-	-	1	3	3	3	3	3	3	3
Insurance	-	-	-	70	70	70	70	70	74	79	85
Insurance Refund	7	163	36	114	333	333	333	333	121	130	139
Merchandising, Jobbing and Contracts	-	-	-	6	18	18	18	18	19	20	21
Municipal Information and Statistics	-	-	-	1	1	1	1	1	1	1	1
Photocopies and Faxes	-	-	-	53	54	54	54	54	57	61	65
Private Works	1	-	-	-	-	-	-	-	-	-	-
Profit with sale of land held for sale	35	-	-	-	-	-	-	-	-	-	-
Sale of Refuse Bags	3	-	-	-	-	-	-	-	-	-	-
Sub-division and Consolidation Fees	-	90	116	90	120	120	120	120	127	136	146
Skills Development Levy Refund	-	-	-	511	511	511	511	511	542	580	621
Street Traders	95	-	-	-	-	-	-	-	-	-	-
Surplus Cash	1	-	-	-	-	-	-	-	-	-	-
Swimming Pools	31	-	-	-	-	-	-	-	-	-	-
Tender Documents	-	-	-	-	-	-	-	-	10	11	12
Valuation Services	-	-	-	-	30	30	30	30	32	34	36
Sundry Income	-	1,201	169	273	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-	-	-	5,000	-	-
Total 'Other' Revenue	1	2,787	8,987	9,744	7,373	7,796	7,796	7,796	13,212	8,786	9,400

<b>EXPENDITURE ITEMS:</b>										
<b>Employee related costs</b>										
Basic Salaries and Wages	2	59,151	63,679	71,088	87,058	83,828	83,828	83,828	93,725	107,685
Pension and UIF Contributions		10,184	10,808	11,962	14,515	13,241	13,241	13,241	14,768	17,180
Medical Aid Contributions		4,261	4,395	4,503	3,999	4,998	4,998	4,998	6,283	7,318
Overtime		4,008	4,678	4,340	3,730	4,352	4,352	4,352	4,352	5,008
Performance Bonus										
Motor Vehicle Allowance		3,809	3,957	4,096	4,471	4,459	4,459	4,459	4,695	5,384
Cellphone Allowance						41	41	41		
Housing Allowances		1,351	1,322	1,168	1,720	1,315	1,315	1,315	1,249	1,442
Other benefits and allowances		4,547	9,907	5,599	5,583	5,596	5,596	5,596	5,603	6,480
Payments in lieu of leave		1,181	972	1,000	875	883	883	883	964	1,072
Long service awards		440	464	449	1,020	487	487	487	515	572
Post-retirement benefit obligations		6,351	2,060	7,376	2,055	1,697	1,697	1,697	1,860	2,066
<b>sub-total</b>	<b>5</b>	<b>95,281</b>	<b>102,242</b>	<b>111,581</b>	<b>125,027</b>	<b>120,898</b>	<b>120,898</b>	<b>120,898</b>	<b>134,015</b>	<b>154,207</b>
<b>Less: Employees costs capitalised to PPE</b>										
<b>Total Employee related costs</b>	<b>1</b>	<b>95,281</b>	<b>102,242</b>	<b>111,581</b>	<b>125,027</b>	<b>120,898</b>	<b>120,898</b>	<b>120,898</b>	<b>134,015</b>	<b>154,207</b>
<b>Depreciation &amp; asset impairment</b>										
Depreciation of Property, Plant & Equipment		17,514	19,621	20,636	21,891	22,365	22,365	22,365	23,284	25,856
<b>Total Depreciation &amp; asset impairment</b>	<b>1</b>	<b>17,514</b>	<b>19,621</b>	<b>20,636</b>	<b>21,891</b>	<b>22,365</b>	<b>22,365</b>	<b>22,365</b>	<b>23,284</b>	<b>25,856</b>
<b>Bulk purchases</b>										
Electricity Bulk Purchases		67,609	73,189	73,796	74,670	78,170	78,170	78,170	91,843	102,030
Water Bulk Purchases		5,421	5,640	4,007	4,810	4,200	4,200	4,200	4,700	5,222
<b>Total bulk purchases</b>	<b>1</b>	<b>73,030</b>	<b>78,829</b>	<b>77,803</b>	<b>79,480</b>	<b>82,370</b>	<b>82,370</b>	<b>82,370</b>	<b>96,543</b>	<b>107,252</b>
<b>Transfers and grants</b>										
Cash transfers and grants		3,214	3,551	4,150	5,281	5,281	5,281	5,281	6,028	6,275
<b>Total transfers and grants</b>	<b>1</b>	<b>3,214</b>	<b>3,551</b>	<b>4,150</b>	<b>5,281</b>	<b>5,281</b>	<b>5,281</b>	<b>5,281</b>	<b>6,028</b>	<b>6,275</b>
<b>Contracted services</b>										
Accounting and Auditing		-	-	-	800	1,602	1,602	1,602	1,489	1,287
Administrative and Support Staff		-	-	-	50	50	50	50	53	56
Architectural		-	-	-	200	108	108	108	244	271
Audio-visual Services		-	-	-	20	20	20	20	20	22
Audit Committee		-	-	-	160	110	110	110	150	166
Burial Services		-	-	-	63	63	63	63	55	61
Business and Financial Management		-	-	-	64	100	100	100	106	118
Catering Services		-	-	-	300	370	370	370	351	383
Clearing and Grass Cutting Services		-	-	-	300	276	276	276	292	325
Collection		-	-	-	295	171	171	171	200	222
Commissions and Committees		-	-	-	140	40	40	40	42	47
Communication		-	-	-	630	825	825	825	789	877
Drivers Licence Cards		-	-	-	280	280	280	280	296	329
Ecological		-	-	-	100	162	162	162	170	189
Engineering		-	-	-	7,600	4,700	4,700	4,700	8,270	222
Event Promoters		-	-	-	536	378	378	378	482	535
Fire Protection		-	-	-	22	22	22	22	22	24
Graphic Designers		-	-	-	11	11	11	11	10	12
Human Resources		-	-	-	140	140	140	140	140	156
Inspection Fees		-	-	-	-	-	-	-	15	16
Interior Décor		-	-	-	-	-	-	-	25	27
Issue of Summons		-	-	-	3	3	3	3	4	4
Laboratory Services		-	-	-	783	613	613	613	684	760
Land and Quantity Surveyors		-	-	-	3	24	24	24	21	23
Landscaping		-	-	-	-	20	20	20	25	27
Legal Advice and Litigation		-	-	-	242	225	225	225	436	482
Maintenance of Buildings and Facilities		-	-	-	437	412	412	412	290	322
Maintenance of Equipment		-	-	-	3,539	3,618	3,618	3,618	3,858	4,284
Management of Informal Settlements		-	-	-	6	6	6	6	6	7
Medical Examinations		-	-	-	50	50	50	50	50	56
Occupational Health and Safety		-	-	-	20	20	20	20	20	22
Organisational		-	-	-	1,346	1,031	1,031	1,031	1,145	1,272
Pest Control and Fumigation		-	-	-	41	41	41	41	45	49
Plants, Flowers and Other Decorations		-	-	-	17	17	17	17	16	17
Prepaid Electricity Vendors		-	-	-	278	278	278	278	294	327
Project Management		-	-	-	45	80	80	80	120	133
Qualification Verification		-	-	-	25	25	25	25	25	27
Refuse Removal		-	-	-	4,400	4,630	4,630	4,630	4,400	4,888
Removal of Hazardous Waste		-	-	-	-	200	200	200	20	22
Research and Advisory		-	-	-	25	20	20	20	400	444
Researcher		-	-	-	100	-	-	-	-	-
Safeguard and Security		-	-	-	22	36	36	36	120	130
Security Services		-	-	-	645	600	600	600	800	888
Sports and Recreation		-	-	-	-	22	22	22	22	24
Traffic Fines Management		-	-	-	320	320	320	320	650	722
Valuer and Assessors		-	-	-	325	225	225	225	250	278
Veterinary Services		-	-	-	64	64	64	64	67	75
<b>sub-total</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,447</b>	<b>22,008</b>	<b>22,008</b>	<b>22,008</b>	<b>26,986</b>	<b>20,629</b>
<b>Total contracted services</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,447</b>	<b>22,008</b>	<b>22,008</b>	<b>22,008</b>	<b>26,986</b>	<b>20,629</b>



Other Expenditure											
Accounting and Auditing	-	1,013	1,568	-	-	-	-	-	-	-	
Actuarial Losses	885	-	-	-	-	-	-	-	-	-	
Advertising, Publicity and Marketing	737	738	884	1,188	1,132	1,132	1,132	1,212	1,278	1,349	
Assets less than the Capitalisation Threshold	-	-	-	504	655	655	655	539	562	585	
Bank Charges, Facility and Card Fees	435	530	617	668	668	668	668	705	743	783	
Books	38	-	-	-	-	-	-	-	-	-	
Bursaries (Employees)	-	-	314	99	99	99	99	99	104	110	
Cellular Contract (Subscription and Calls)	-	-	531	-	-	-	-	-	-	-	
Cemetery	1	-	-	-	-	-	-	-	-	-	
Chemicals	637	808	526	-	-	-	-	-	-	-	
Commission - Prepaid Electricity	-	1,933	1,932	-	-	-	-	-	-	-	
Commission	-	-	-	2,173	2,195	2,195	2,195	2,450	2,582	2,721	
Communication	-	2,235	-	2,806	2,848	2,848	2,848	3,008	3,174	3,346	
Deeds	-	-	-	18	18	18	18	19	20	21	
Drivers Licence Cards	-	291	338	-	-	-	-	-	-	-	
Electricity - Internal usage	-	1,544	1,147	-	-	-	-	-	-	-	
Entertainment	286	139	186	132	134	134	134	162	169	176	
External Audit Fees	2,477	2,279	2,309	2,800	2,721	2,721	2,721	3,200	3,373	3,555	
External Computer Service	-	1,026	2,001	1,209	1,197	1,197	1,197	1,262	1,329	1,399	
Fertilizer	20	-	-	-	-	-	-	-	-	-	
Full Time Union Representative	-	-	-	139	139	139	139	139	147	155	
Fuel	2,760	3,115	3,582	-	-	-	-	-	-	-	
Hire Charges	-	257	282	469	441	441	441	491	516	543	
Human Resources	-	133	147	-	-	-	-	-	-	-	
Impact Studies	472	-	-	-	-	-	-	-	-	-	
Insurance Underwriting	1,204	699	1,058	1,229	1,314	1,314	1,314	1,595	1,679	1,762	
Internal Charges	-	674	-	-	-	-	-	-	-	-	
Laboratory Services	-	-	627	-	-	-	-	-	-	-	
Land Alienation Costs	-	-	-	5	5	5	5	5	5	5	
Learnerships and Internships	-	1,019	730	772	772	772	772	838	883	931	
Legal Cost	(27)	102	287	-	-	-	-	-	-	-	
Leases	-	-	-	-	246	246	246	260	274	288	
Libraries	-	-	-	106	-	-	-	-	-	-	
Licences	587	-	-	298	303	303	303	326	342	358	
Lost Books	10	-	-	-	-	-	-	-	-	-	
Maintenance Materials	4,580	5,129	3,770	-	-	-	-	-	-	-	
Maintenance Services	3,506	3,626	3,732	-	-	-	-	-	-	-	
Membership Fees	1,054	-	-	-	-	-	-	-	-	-	
Motor Vehicle Licence and Registrations	-	231	253	-	-	-	-	-	-	-	
Organisational	-	545	1,064	-	-	-	-	-	-	-	
Other Consulting and Professional Fees	-	1,514	1,367	-	-	-	-	-	-	-	
Planning and Development	61	-	-	-	-	-	-	-	-	-	
Postage, Stamps and Franking Machines	587	-	656	-	-	-	-	-	-	-	
Printing, Publications and Books	256	1,151	1,240	735	672	672	672	733	773	815	
Professional Bodies, Membership and Subscription	-	1,120	1,198	1,208	1,214	1,214	1,214	1,300	1,367	1,439	
Professional Fees	10,822	-	-	-	-	-	-	-	-	-	
Projects	71	-	-	-	-	-	-	-	-	-	
Protective Clothing	446	-	-	-	-	-	-	-	-	-	
RDP Housing Construction Fees	203	-	-	-	-	-	-	-	-	-	
Registration Fees	-	-	-	354	606	606	606	557	592	624	
Refuse bags	904	1,092	1,286	-	-	-	-	-	-	-	
Refuse Removal	-	3,641	3,999	-	-	-	-	-	-	-	
Remuneration to Ward Committees	-	-	-	340	323	323	323	342	361	380	
Rent Buildings	66	-	-	-	-	-	-	-	-	-	
Rent Equipment	111	-	-	-	-	-	-	-	-	-	
Resettlement Cost	-	-	-	70	70	70	70	70	74	78	
Municipal Services	-	-	-	11,753	11,537	11,537	11,537	10,660	11,235	11,842	
Security Services	-	690	570	-	-	-	-	-	-	-	
Servitudes and Land Surveys	-	-	-	35	35	35	35	37	39	41	
Signage	-	-	-	156	148	148	148	190	161	169	
Skills Development Fund Levy	785	851	928	800	981	981	981	1,069	1,126	1,185	
Small Tools and Equipment	-	256	292	-	-	-	-	-	-	-	
Sport Fields	174	-	-	-	-	-	-	-	-	-	
Stationary	796	-	-	-	-	-	-	-	-	-	
Sundries and Other Consumables	1,094	1,797	2,160	-	-	-	-	-	-	-	
Telephone, Fax, Telegraph and Telex	1,277	-	1,532	-	-	-	-	-	-	-	
Traffic Fines Management	-	130	199	-	-	-	-	-	-	-	
Training	1,319	-	-	-	-	-	-	-	-	-	
Travel Agency and Visa's	-	-	-	68	64	64	64	66	69	72	
Travel and Subsistence	1,000	1,152	1,357	2,058	2,218	2,218	2,218	2,306	2,430	2,552	
Trees	22	-	-	-	-	-	-	-	-	-	
Unions	107	-	-	-	-	-	-	-	-	-	
Uniform and Protective Clothing	-	528	592	625	678	678	678	724	762	799	
Valuer and Assessors	7	12	1,035	-	-	-	-	-	-	-	
Vehicle Tracking	-	-	-	170	194	194	194	213	224	235	
Ward Committee	254	-	-	-	-	-	-	-	-	-	
Workmen's Compensation Fund	-	-	-	786	786	786	786	833	878	925	
Total 'Other' Expenditure	1	40,026	41,999	46,295	33,771	34,412	34,412	34,412	35,409	37,271	39,243
Repairs and Maintenance											
Employee related costs	8	-	-	10,962	14,597	13,151	13,151	13,933	15,009	16,163	
Other materials	-	3,257	5,124	3,411	3,711	3,932	3,932	4,015	4,239	4,459	
Contracted Services	-	3,186	3,438	3,813	4,053	4,161	4,161	4,614	4,863	5,122	
Other Expenditure	-	-	-	887	1,980	2,173	2,173	2,173	2,160	2,270	
Total Repairs and Maintenance Expenditure	9	6,443	8,562	19,073	24,341	23,417	23,417	23,417	24,722	26,125	



Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

**WC013 Bergvriër - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and d**

Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Finance	Vote 3 - Corporate Services	Vote 4 - Technical Services	Vote 5 - Community Services	Total
R thousand	1	R'000	R'000	R'000	R'000	R'000	
<b>Revenue By Source</b>							
Property rates		-	71,681	-	-	-	71,681
Service charges - electricity revenue		-	-	-	123,889	-	123,889
Service charges - water revenue		-	-	-	27,266	-	27,266
Service charges - sanitation revenue		-	-	-	13,987	-	13,987
Service charges - refuse revenue		-	-	-	22,998	-	22,998
Rental of facilities and equipment		-	-	-	807	325	1,132
Interest earned - external investments		-	5,447	-	-	-	5,447
Interest earned - outstanding debtors		-	4,542	-	-	-	4,542
Dividends received		-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	30	12,442	12,472
Licences and permits		-	-	250	-	12	262
Agency services		-	-	-	-	4,413	4,413
Other revenue		7	523	767	6,340	5,575	13,212
Transfers and subsidies		34,493	1,608	-	16,065	14,927	67,092
Gains on disposal of PPE		-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>34,500</b>	<b>83,801</b>	<b>1,017</b>	<b>211,382</b>	<b>37,694</b>	<b>368,394</b>
<b>Expenditure By Type</b>							
Employee related costs		7,381	18,869	18,309	54,890	34,567	134,015
Remuneration of councillors		6,720	-	-	-	-	6,720
Debt impairment		-	5,176	-	5,098	11,201	21,475
Depreciation & asset impairment		89	388	1,135	18,145	3,527	23,284
Finance charges		-	-	4,227	9,689	52	13,968
Bulk purchases		-	-	-	96,543	-	96,543
Other materials		1,367	261	432	8,171	1,839	12,070
Contracted services		1,746	2,979	1,699	9,451	11,111	26,986
Transfers and grants		5,648	380	-	-	-	6,028
Other expenditure		5,098	6,569	5,549	14,137	4,056	35,409
Loss on disposal of PPE		-	-	-	-	-	-
<b>Total Expenditure</b>		<b>28,048</b>	<b>34,622</b>	<b>31,350</b>	<b>216,124</b>	<b>66,354</b>	<b>376,498</b>
<b>Surplus/(Deficit)</b>		<b>6,452</b>	<b>49,179</b>	<b>(30,333)</b>	<b>(4,742)</b>	<b>(28,660)</b>	<b>(8,104)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	652	4,500	17,234	1,680	24,067
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6,452</b>	<b>49,831</b>	<b>(25,833)</b>	<b>12,493</b>	<b>(26,980)</b>	<b>15,963</b>

Table SA3 – Supporting detail to Statement of Financial Position

WC013 Bergrivier - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description		Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21
R thousand											
ASSETS											
<u>Call investment deposits</u>											
Call deposits		-	6,022	6,425	6,022	6,425	6,425	6,425	-	-	-
Total Call investment deposits	2	-	6,022	6,425	6,022	6,425	6,425	6,425	-	-	-
<u>Consumer debtors</u>											
Consumer debtors		39,650	53,362	101,725	98,295	111,374	111,374	111,374	121,948	133,187	145,113
Less: Provision for debt impairment		-	(7,032)	(19,986)	(25,879)	(29,587)	(29,587)	(29,587)	(39,861)	(50,750)	(62,291)
Total Consumer debtors	2	39,650	46,330	81,739	72,417	81,786	81,786	81,786	82,087	82,437	82,822
<u>Debt impairment provision</u>											
Balance at the beginning of the year		-	5,363	13,536	19,708	19,986	19,986	19,986	29,587	39,861	50,750
Contributions to the provision		-	2,973	7,603	6,171	9,601	9,601	9,601	10,274	10,889	11,541
Bad debts written off		-	(1,304)	(1,153)	-	-	-	-	-	-	-
Balance at end of year		-	7,032	19,986	25,879	29,587	29,587	29,587	39,861	50,750	62,291
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)		331,610	496,557	526,070	570,710	571,276	571,276	571,276	621,216	663,512	706,825
Less: Accumulated depreciation		-	155,505	172,201	195,859	194,154	194,154	194,154	216,817	240,702	265,870
Total Property, plant and equipment (PPE)	2	331,610	341,052	353,869	374,851	377,122	377,122	377,122	404,399	422,810	440,955
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Current portion of long-term liabilities		3,651	4,536	5,120	4,350	4,581	4,581	4,581	5,702	5,846	6,512
Total Current liabilities - Borrowing		3,651	4,536	5,120	4,350	4,581	4,581	4,581	5,702	5,846	6,512
<u>Trade and other payables</u>											
Trade Payables	5	28,665	32,674	21,998	30,666	25,249	25,249	25,249	25,249	25,249	25,249
Unspent conditional transfers		-	445	199	-	-	-	-	-	-	-
VAT		-	-	3,051	-	-	-	-	-	-	-
Total Trade and other payables	2	28,665	33,120	25,249	30,666	25,249	25,249	25,249	25,249	25,249	25,249
<u>Non current liabilities - Borrowing</u>											
Borrowing	4	48,401	50,268	51,243	54,825	53,613	53,613	53,613	53,765	52,219	52,608
Total Non current liabilities - Borrowing		48,401	50,268	51,243	54,825	53,613	53,613	53,613	53,765	52,219	52,608
<u>Provisions - non-current</u>											
Retirement benefits		99,281	35,816	34,752	45,817	38,478	38,478	38,478	42,591	47,006	51,741
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	60,730	66,402	66,624	68,987	68,987	68,987	71,785	74,734	77,842
Long-Service Awards		-	4,831	5,026	6,070	5,424	5,424	5,424	5,413	5,456	5,555
Total Provisions - non-current		99,281	101,377	106,180	118,511	112,889	112,889	112,889	119,789	127,196	135,138
CHANGES IN NET ASSETS											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance		255,903	281,943	301,734	301,920	313,920	313,920	313,920	319,701	326,466	323,511
Restated balance		255,903	281,943	301,734	301,920	313,920	313,920	313,920	319,701	326,466	323,511
Surplus/(Deficit)		26,994	22,011	19,426	14,316	13,189	13,189	13,189	15,963	4,406	5,666
Appropriations to Reserves		(10,215)	(12,266)	(17,398)	(24,678)	(24,678)	(24,678)	(24,678)	(29,794)	(27,866)	(27,866)
Transfers from Reserves		7,157	9,935	10,068	17,269	17,269	17,269	17,269	20,596	20,505	18,577
Other adjustments		47	111	90	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	279,886	301,734	313,920	308,827	319,701	319,701	319,701	326,466	323,511	319,889
<u>Reserves</u>											
Housing Development Fund		15,735	394	304	394	304	304	304	304	304	304
Capital replacement		-	17,562	24,892	32,825	32,300	32,300	32,300	41,498	48,858	58,147
Total Reserves	2	15,735	17,956	25,195	33,218	32,604	32,604	32,604	41,801	49,162	58,450
TOTAL COMMUNITY WEALTH/EQUITY	2	295,621	319,689	339,115	342,046	352,304	352,304	352,304	368,267	372,673	378,339



Table SA9 – Social, economic and demographic statistics and assumptions

WC013 Bergvriër - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		Community Survey 2016	46	45	62			46	67	67	67	67
Females aged 5 - 14		Community Survey 2016						4	5	5	5	5
Males aged 5 - 14		Community Survey 2016						4	5	5	5	5
Females aged 15 - 34		Community Survey 2016						8	11	11	11	11
Males aged 15 - 34		Community Survey 2016						9	11	11	11	11
Unemployment		Community Survey 2016						2	2	2	2	2
<b>Monthly household income (no. of households)</b>	1, 12											
No income								239	1,793	1,793	1,793	1,793
R1 - R1 600								15,083	286	286	286	286
R1 601 - R3 200								1,891				
R3 201 - R6 400								1,641				
R6 401 - R12 800								690	362	362	362	362
R12 801 - R25 600								171	2,613	2,613	2,613	2,613
R25 601 - R51 200								57	4,272	4,272	4,272	4,272
R52 201 - R102 400								31	4,158	4,158	4,158	4,158
R102 401 - R204 800								14	2,670	2,670	2,670	2,670
R204 801 - R409 600								9	1,736	1,736	1,736	1,736
R409 601 - R819 200								-	858	858	858	858
> R819 200								-	305	305	305	305
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13							1170.00	1716.48	1716.48	1716.48	1716.48
Insert description	2											
<b>Household/demographics (000)</b>												
Number of people in municipal area								46	67	67	67	67
Number of poor people in municipal area								11	6	6	6	6
Number of households in municipal area								12	19	19	19	19
Number of poor households in municipal area								1	2	2	2	2
Definition of poor household (R per month)								0-R800				
<b>Housing statistics</b>												
Formal	3							10,737	10,737	10,737	10,737	10,737
Informal								29	29	29	29	29
Total number of households								10,766	10,766	10,766	10,766	10,766
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6								5.3%			
Interest rate - borrowing									10.3%			
Interest rate - investment									7.5%			
Remuneration increases									7.4%			
Consumption growth (electricity)									0.0%			
Consumption growth (water)									0.0%			
<b>Collection rates</b>	7											
Property tax/service charges									96.5%			
Rental of facilities & equipment									100.0%			
Interest - external investments									100.0%			
Interest - debtors												
Revenue from agency services												

Table SA11 Property rates summary

## WC013 Bergvriër - Supporting Table SA11 Property rates summary

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Valuation:</b>	1									
Date of valuation:				2012-07-01	2017-07-01					
Financial year valuation used				2013-07-01	2019-07-01					
Municipal by-laws s6 in place? (Y/N)	2			Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)				Yes	Yes					
Municipal partnership s38 used? (Y/N)				No	No					
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3									
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)				Yes						
Implementation time of new valuation roll (mths)										
No. of properties	5			12,950						
No. of sectional title values	5			270						
No. of unreasonably difficult properties s7(2)				20						
No. of supplementary valuations				2						
No. of valuation roll amendments										
No. of objections by rate payers				5						
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation				60						
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)				109						
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)				Yes						
Differential rates used? (Y/N)	5			No						
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)				No						
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)				Yes						
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>		-	-	-	-	-	-	-	-	-

Table SA12a Property rates by category (current year)

WC013 Bergvliet - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
<b>Current Year 2018/19</b>																	
<b>Valuation:</b>																	
No. of properties		10,823	124	414	1,010		553										
No. of sectional title property values		250															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)		70															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Frequency of valuation (select)		5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Method of valuation used (select)		Market	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		Land & impr.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating</b>																	
Average rate	3	0.008910	0.009801	0.009801	0.001782	-	0.008910	0.008910	-	-	-	-	-	-	-	-	-
Rate per value budget (R '000)																	
Rate per value expected to collect (R'000)																	
Expected cash collection rate (%)																	
Speculating areas (R'000)	4																
Rebates - exemptions - indigent (R'000)																	
Rebates - exemptions - pensioners (R'000)																	
Rebates - exemptions - bona fide farm. (R'000)																	
Rebates - exemptions - other (R'000)																	
Phase-in reductions/discouts (R'000)																	
<b>Total rebates, exemptions, reductions, discs (R'000)</b>																	

MUNICIPALITY/MUNISIPALITEIT

2019-05-29

Table SA12b Property rates by category (budget year)

WC013 Bergrivier - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/Its	Public benefit organs.	Mining Props.
<b>Budget Year 2019/20</b>																	
<b>Valuation:</b>																	
No. of properties		10,850															
No. of sectional title property values		270															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations		2															
Supplementary valuation (Rm)		70															
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)		165															
Valuation reductions-R15,000 threshold (Rm)		242															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3	0.009445	0.010389	0.010389	0.010389	-	0.009445										
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
<b>Total rebates, exemptions, reductions, discs (R'000)</b>																	



Table SA13a Service Tariffs by category

## WC013 Berggrivier - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
							Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Property rates (rate in the Rand)</b>	1								
Residential properties				0.0103	0.0111	0.0089	0.00945	0.01001	0.01061
Farm properties - used				0.0026	0.0028	0.0018	0.00189	0.00200	0.00212
Industrial properties				0.0114	0.0123	0.0098	0.01039	0.01101	0.01167
Business and commercial properties				0.0114	0.0123	0.0098	0.01039	0.01101	0.01167
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate				5,000	5,000	-	-	-	-
Indigent rebate or exemption				5,000	5,000	-	-	-	-
Pensioners/social grants rebate or exemption				50%	50%	60%	60%	60%	60%
Temporary relief rebate or exemption				0%	0%	0%	0%	0%	0%
Bona fide farmers rebate or exemption				85%	85%	85%	85%	85%	85%
<b>Other rebates or exemptions</b>	2								
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)				41.00	43.86	46.64			
Service point - vacant land (Rands/month)				53.08	57.24	60.67			
Water usage - flat rate tariff (c/kl)									
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)				124.60	134.21	142.00	150.43	159.13	168.68
Service point - vacant land (Rands/month)				98.56	106.36	112.75	119.49	126.67	134.27
Waste water - flat rate tariff (c/kl)				-	-	-	-	-	-
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fix fee (Rands/month)				177.24	181.00	193.38	218.66	231.77	245.68
Service point - vacant land (Rands/month)				128.80	139.00	147.33	156.17	167.08	178.75
Meter - IBT Block 1 (c/kwh)	0 - 50 kwh			0.84	0.86	0.92	1.04	1.10	1.16
Meter - IBT Block 2 (c/kwh)	51 - 350 kwh			1.07	1.09	1.16	1.32	1.40	1.48
Meter - IBT Block 3 (c/kwh)	351 - 600 kwh			1.24	1.26	1.35	1.52	1.61	1.71
Meter - IBT Block 4 (c/kwh)	> 600 kwh			1.37	1.39	1.49	1.68	1.79	1.89
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)								
Prepaid - IBT Block 1 (c/kwh)	0 - 50 kwh			0.84	0.86	0.91	1.03	1.10	1.16
Prepaid - IBT Block 2 (c/kwh)	51 - 350 kwh			1.08	1.10	1.18	1.33	1.41	1.49
Prepaid - IBT Block 3 (c/kwh)	351 - 600 kwh			1.49	1.52	1.62	1.83	1.94	2.06
Prepaid - IBT Block 4 (c/kwh)	> 600 kwh			1.75	1.78	1.90	2.15	2.28	2.42
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)								
<b>Other</b>	2								
<b>Waste management tariffs</b>									
<b>Domestic</b>									
Street cleaning charge									
Basic charge/fix fee				167.37	180.70	192.00	203.48	215.65	228.59



Table SA21 Transfers and grants made by the municipality

WC013 Bergrivier - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
<b>Cash Transfers to other municipalities</b>											
Insert description	1	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
Insert description	2	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems:		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
Insert description	3	-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
POMA		911	843	902	1,360	1,360	1,360	1,360	1,442	1,520	1,602
Toerismebrure's: PB, PV, VD		-	-	-	-	-	-	-	-	-	-
Toerisme: Organisasie BR		1,550	1,640	1,892	2,035	2,035	2,035	2,035	2,157	2,273	2,396
Museums: PB & PV		202	214	481	485	485	485	485	513	541	570
Museums: PV		202	214	-	-	-	-	-	-	-	-
Museums: GV		-	-	-	-	-	-	-	-	-	-
Museums: VD		21	22	-	25	25	25	25	27	28	30
Museums: BR		-	-	-	-	-	-	-	-	-	-
Sportrade: PB		-	59	-	-	-	-	-	-	-	-
Sportrade: PV		26	55	-	-	-	-	-	-	-	-
Sportrade: VD		-	-	-	-	-	-	-	-	-	-
Sportrade: RH; AR, EK, GV, WW		-	-	-	-	-	-	-	-	-	-
Sportforum		60	66	260	227	227	227	227	333	351	370
Boland Rugby		-	106	-	-	-	-	-	-	-	-
SPCA		106	112	120	78	78	78	78	82	86	91
PB Golf		-	-	-	-	-	-	-	-	-	-
Veldrif Rolbalklub		-	-	-	-	-	-	-	-	-	-
Bergrivier Golf		-	-	-	-	-	-	-	-	-	-
Bergrivier Bewaring		-	-	-	-	-	-	-	-	-	-
BEMF		119	126	135	143	143	143	143	542	572	603
Bergrivier Canoe Marathon		-	50	54	57	57	57	57	60	63	66
Veldrif Animal Welfare		3	12	50	103	103	103	103	109	115	121
Piketberg Animal Welfare		16	-	-	-	-	-	-	30	32	34
St Helena Bay Water Quality Trust		-	32	34	45	45	45	45	48	51	54
FLOW		-	-	-	-	-	-	-	-	-	-
External Bursaries		-	-	220	360	360	360	360	380	-	-
Other		-	-	3	-	-	-	-	-	-	-
Verlorenvlei Art Festival		-	-	-	3	3	3	3	5	5	5
Bursaries (non-employees)		-	-	-	300	300	300	300	300	316	333
Boland Cricket		-	-	-	60	60	60	60	-	-	-
Total Cash Transfers To Organisations		3,214	3,551	4,150	5,281	5,281	5,281	5,281	6,028	5,953	6,275
<b>Cash Transfers to Groups of Individuals</b>											
Insert description		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	3,214	3,551	4,150	5,281	5,281	5,281	5,281	6,028	5,953	6,275
TOTAL TRANSFERS AND GRANTS	6	3,214	3,551	4,150	5,281	5,281	5,281	5,281	6,028	5,953	6,275

BERGRIVIER  
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Table SA32 – List of external mechanisms

WC013 Bergrivier - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
TRUSC	Yrs	3	IT		
Vodacom	Yrs	2	Cellphones	30 June 2019	
Conlog	Yrs		Prepaid Electricity System		
G4S	Yrs		Transfer of Money		
Nedbank	Yrs	5	Bank Services	30 June 2023	
Cillie & Associates	Yrs		Municipal Valuator		
Phenix (VESTA)	Yrs		Financial system		
Wasteman	Yrs	43281	Refuse Removal		





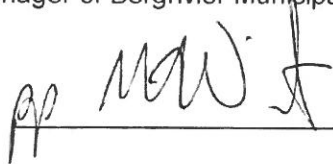
## 2.14 Municipal manager's quality certificate

I, H Linde, Municipal Manager of Bergrivier Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name Adv H Linde

Municipal Manager of Bergrivier Municipality (WC013)

Signature



Date 28 May 2019



# MUNISIPALITEIT BERGRIVIER TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
ALLE TARIEWE SLUIT B.T.W. IN	R	R	6%	R	6%	R	6%

## BEGRAAFPLAASFOOIE ALLE BEGRAAFPLASE

Inwoners en Belastingbetalers											
Aankoop/besprek van graiperseel	919.00	799.13	119.87	5.98%	974.00	846.96	127.04	5.95%	1,032.00	897.39	134.61
Kinder Ry (Ditto)	538.00	467.83	70.17	5.95%	570.00	495.65	74.35	5.96%	604.00	525.22	78.78
NIS	1,230.00	1,069.57	160.43	6.02%	1,304.00	1,133.91	170.09	5.98%	1,382.00	1,201.74	180.26
Opmaak van graf (Duplex dubbel of besprek(e)	361.00	313.91	47.09	6.09%	383.00	333.04	49.96	6.01%	406.00	353.04	52.96
Toemaak van duplex graf (Duplex, dubbel of besprek(e)	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35
addisionele uitgraving vir uitbou van graf	367.00	319.13	47.87	5.99%	389.00	338.26	50.74	5.91%	412.00	358.26	53.74

Geregistreerde deernis persone en hulle wettige getroude gades wat staatsouderdompensioen ontvang, kwalifiseer vir 50% korting op begraafplaasfooe.

## Nie-Munisipale Inwoners tydens sterfte

Aankoop/besprek van grafperseel	1,386.00	1,205.22	180.78	5.99%	1,469.00	1,277.39	191.61	5.98%	1,557.00	1,353.91	203.09
Kinder Ry (Ditto)	807.00	701.74	105.26	5.95%	855.00	743.48	111.52	5.96%	906.00	787.83	118.17
NIS	1,852.00	1,610.43	241.57	5.99%	1,963.00	1,706.96	256.04	6.01%	2,081.00	1,809.57	271.43
Opmaak van graf (Duplex, dubbel of bespreekte)	361.00	313.91	47.09	6.09%	383.00	333.04	49.96	6.01%	406.00	353.04	52.96
Toemaak van duplex graf (Duplex, dubbel of bespreekte)	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35
Addisionele uitgraving vir uitbou van graf	367.00	319.13	47.87	5.99%	389.00	338.26	50.74	5.91%	412.00	358.26	53.74

## ARMLASTIGE BEGRAFNISSE

Die bepalings van toepaslike wetgewing sal geld

Enkel Graf + Kis	966.00	840.00	126.00	6.00%	1,024.00	890.43	133.57	5.96%	1,085.00	943.48	141.52
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## BESKIKBAARHEIDSGELDE

Alle onbeboude eiendom

Elektrisiteit per erf - per jaar	2,033.00	1,768.00	265.20	6.00%	2,155.00	1,873.91	281.09	5.98%	2,284.00	1,986.09	297.91
Rooi per erf - per jaar	1,556.00	1,353.00	202.95	5.98%	1,649.00	1,433.91	215.09	6.00%	1,748.00	1,520.00	228.00
Water per erf - per jaar	837.00	728.00	109.20	5.97%	887.00	771.30	115.70	5.98%	940.00	817.39	122.61
Vullis per erf - per jaar	1,704.00	1,482.00	222.30	5.99%	1,806.00	1,570.43	235.57	5.98%	1,914.00	1,664.35	249.65

Eiendom met 'n waarde, soos deur die Raad bepaal, word uitgesluit van die heffing van beskikbaarheidsgelde. Verwys na die TARIEFBELEID.

## SMOUSE

Geproklaamde staaftplek - per finansiële jaar of pro-rata per maand daarvan vooruitbetaalbaar	670.00	582.61	87.39	5.97%	710.00	617.39	92.61	5.63%	750.00	652.17	97.83
Informele handelsentrum - per maand vooruitbetaalbaar	170.00	147.83	22.17	5.88%	180.00	156.52	23.48	5.56%	190.00	165.22	24.78
Smouse tarief per dag	50.00	43.48	6.52	0.00%	50.00	43.48	6.52	0.00%	50.00	43.48	6.52



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
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## FOTOSTATIESE AFDRUKKE

Per bladsy - A4	1.00	0.87	0.13	0.00%	0.13	0.00%	0.13
Per bladsy - A3	1.50	1.30	0.20	0.00%	0.20	0.00%	0.20

## WOONWAPARKE & STRANDOORDE

Die binne seisoen word beskou as die periode vanaf 6 Desember tot 12 Januarie asook Paasnaaweek.

Die volle bedrag vir bespreking vir die Desember/Januarie somer vakansie seisoen moet teen 31 Augustus betaal wees. Spesiale versoekte sal op meriete oorweeg word.

'n Verpligte nie-terugbetaalbare aansoekfooi van R200 vir alle besprekings vir seisoen besprekings is betaalbaar. Indien die aansoekfooi nie betaal is nie, sal die aansoek nie oorweeg word nie.

15% Korting vir pensioenarisse (uitgesluit binne seisoen).

'n Standaard afslag van 10% word buite seisoen toegestaan aan groepsbesprekings van ses of meer huistes/persone en/of vyf rondawels

Kansellasië beleid:

Nie-Arriveer - 100% van besprekingsbetaling word verbeur  
Kansellasië binne 7 dae van aankomsdatum - 80% van bespreking/betaling word verbeur  
Kansellasië meer as 7 dae van aankomsdatum - 50% van bespreking/betaling word verbeur  
Kansellasië meer as 30 dae van aankomsdatum - 10% van bespreking/betaling word verbeur  
Uitboek voor vertrekdatum - Geen terugbetaling

## PIKETBERG

Die eerste ses persone van 'n gesin

Basies - per dag	125.00	108.70	16.30	6.40%	133.00	115.65	17.35	6.02%	141.00	122.61	18.39
Krag - per dag	45.00	39.13	5.87	6.67%	48.00	41.74	6.26	6.25%	51.00	44.35	6.65
Sleuteldeposito - per Huurder	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39

## Stywelyne Strandoord

Karavaan Staanklekkie - per dag (6 persone)  
Binne Seisoen (6 Desember tot 12 Januarie en Paasnaaweek)

	428.00	372.17	55.83	0.00%	428.00	372.17	55.83	6.07%	454.00	394.78	59.22
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Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonderd Paasnaaweek

Mid-week	128.00	111.30	16.70	6.25%	136.00	118.26	17.74	5.88%	144.00	125.22	18.78
Naweke	232.00	201.74	30.26	6.03%	246.00	213.91	32.09	6.10%	261.00	226.96	34.04
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
Mid-week	87.00	75.65	11.35	5.75%	92.00	80.00	12.00	6.52%	98.00	85.22	12.78
Naweke	115.00	100.00	15.00	6.09%	122.00	106.09	15.91	5.74%	129.00	112.17	16.83



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
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b)

Woonstelle - per dag (6 persone)	1,030.00	895.65	134.35	0.00%	1,030.00	895.65	134.35	6.02%	1,092.00	949.57	142.43
Binne Seisoen (6 Desember tot 12 Januarie en Paasaweek)											

Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasaweek

Mid-week	551.00	479.13	71.87	5.99%	584.00	507.83	76.17	5.99%	619.00	538.26	80.74
Naweke	734.00	638.26	95.74	5.99%	778.00	676.52	101.48	6.04%	825.00	717.39	107.61
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
Mid-week	367.00	319.13	47.87	5.99%	389.00	338.26	50.74	5.91%	412.00	358.26	53.74
Naweke	428.00	372.17	55.83	6.07%	454.00	394.78	59.22	5.95%	481.00	418.26	62.74

c)

Luukse Huistes - per dag (6 persone)	1,229.00	1,068.70	160.30	0.00%	1,229.00	1,068.70	160.30	6.02%	1,303.00	1,133.04	169.96
Binne Seisoen (6 Desember tot 12 Januarie en Paasaweek)											

Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonder Paasaweek

Mid-week	917.00	797.39	119.61	6.00%	972.00	845.22	126.78	5.97%	1,030.00	895.65	134.35
Naweke	1,100.00	956.52	143.48	6.00%	1,166.00	1,013.91	152.09	6.00%	1,236.00	1,074.78	161.22
Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus											
Mid-week	428.00	372.17	55.83	6.07%	454.00	394.78	59.22	5.95%	481.00	418.26	62.74
Naweke	612.00	532.17	79.83	6.05%	649.00	564.35	84.65	6.01%	688.00	598.26	89.74

d)

Stoor van Woonwaens vooruitbetaalbaar - per jaar	NVT				NVT				NVT		
Addisionele Voertuig - per dag (Slegs Buite Seisoen)	63.00	54.78	8.22	6.35%	67.00	58.26	8.74	5.97%	71.00	61.74	9.26
Addisionele Besoekers - per dag											

e)

Binne Seisoen	81.00	70.43	10.57	6.17%	86.00	74.78	11.22	5.81%	91.00	79.13	11.87
Buite Seisoen											

f)

Huistes	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39
Buite Seisoen											

Staanplekke	81.00	70.43	10.57	6.17%	86.00	74.78	11.22	5.81%	91.00	79.13	11.87
Buite Seisoen											

Staanplekke	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39
Addisionele Besoekers - (kinders o/12) per dag											

Binne en buite seisoen	37.00	32.17	4.83	5.41%	39.00	33.91	5.09	5.13%	41.00	35.65	5.35
Dagkampering											

Dagkampeerders / Besoekers - insluitend swembadfoot	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39
Motorvoertuie & sleepwaens (Slegs binne seisoen)	n/a				n/a				n/a		
Busse / Vragmotors	n/a				n/a				n/a		
Permanente Inwoners											

Personele met Elektriesiteit - per maand	756.00	657.39	98.61	5.95%	801.00	696.52	104.48	5.99%	849.00	738.26	110.74
Personele sonder Elektriesiteit - per maand	1,009.00	877.39	131.61	6.05%	1,070.00	930.43	139.57	5.98%	1,134.00	986.09	147.91





# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopie	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopie	15% BTW
Dwarsersbos Strandoord							

a)

Karavaan Staapplekke - per dag (6 persone)  
Binne Seisoen (6 Desember tot 12 Januarie en Paasaweek)

	465.00	404.35	60.65	0.00%	465.00	404.35	60.65	6.02%	493.00	428.70	64.30
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Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonderd Paasaweek

Mid-week	128.00	111.30	16.70	6.25%	136.00	118.26	17.74	5.88%	144.00	125.22	18.78
Naweke	232.00	201.74	30.26	6.03%	246.00	213.91	32.09	6.10%	261.00	226.96	34.04

Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus

Mid-week	87.00	75.65	11.35	5.75%	92.00	80.00	12.00	6.52%	98.00	85.22	12.78
Naweke	115.00	100.00	15.00	6.09%	122.00	106.09	15.91	5.74%	129.00	112.17	16.83

b)

Rondawels - per dag (6 persone)  
Binne Seisoen (6 Desember tot 12 Januarie en Paasaweek)

	734.00	638.26	95.74	0.00%	734.00	638.26	95.74	5.99%	778.00	676.52	101.48
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Buite Seisoen (1 Desember - 5 Desember, 13 Januarie - 31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonderd Paasaweek

Mid-week	489.00	425.22	63.78	5.93%	518.00	450.43	67.57	5.98%	549.00	477.39	71.61
Naweke	551.00	479.13	71.87	5.99%	584.00	507.83	76.17	5.99%	619.00	538.26	80.74

Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus

Mid-week	245.00	213.04	31.96	6.12%	260.00	228.09	33.91	6.15%	276.00	240.00	36.00
Naweke	306.00	266.09	39.91	5.88%	324.00	281.74	42.26	5.86%	343.00	298.26	44.74

c)

Woonstelle - per dag (6 persone)  
Binne Seisoen (6 Desember tot 12 Januarie en Paasaweek)

	1,039.00	903.48	135.52	0.00%	1,039.00	903.48	135.52	5.97%	1,101.00	957.39	143.61
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Buite Seisoen (1 Desember-13 Desember, 7 Januarie-31 Januarie, Februarie, Maart, April, September, Oktober, November) Uitgesonderd Paasaweek

Mid-week	551.00	479.13	71.87	5.99%	584.00	507.83	76.17	5.99%	619.00	538.26	80.74
Naweke	734.00	638.26	95.74	5.99%	778.00	676.52	101.48	6.04%	825.00	717.39	107.61

Buite Seisoen (Winter Tarief) Mei, Junie, Julie en Augustus

Mid-week	306.00	266.09	39.91	5.88%	324.00	281.74	42.26	5.86%	343.00	298.26	44.74
Naweke	489.00	425.22	63.78	5.93%	518.00	450.43	67.57	5.98%	549.00	477.39	71.61

d)

Adisionele Voertuig - per dag (Slegs Buite Seisoen)

	63.00	54.78	8.22	6.35%	67.00	58.26	8.74	5.97%	71.00	61.74	9.26
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Adisionele Persoon meer as toelaatbaar - per dag

	81.00	70.43	10.57	6.17%	86.00	74.78	11.22	5.81%	91.00	79.13	11.87
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e)

Binne Seisoen

	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39
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f)

Buite Seisoen

	81.00	70.43	10.57	6.17%	86.00	74.78	11.22	5.81%	91.00	79.13	11.87
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g)

Staanplekke

	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39
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h)

Adisionele Besoekers - (kinders of/12) per dag

	37.00	32.17	4.83	5.41%	39.00	33.91	5.09	5.13%	41.00	35.65	5.35
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i)

Dagkamperings / Besoekers - insluitend swembadfoot

	43.00	37.39	5.61	6.98%	46.00	40.00	6.00	6.52%	49.00	42.61	6.39
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j)

Motorvoertuie & sleepwaens (Slegs binne seisoen)

	n/a				n/a				49.00	42.61	6.39
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k)

Busse / Vragmotors

	Nie Toelaat				Nie Toelaat				n/a		
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# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopie	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopie	15% BTW
<b>Saal</b>							
Deposito	860.00	747.83	112.17	5.81%	910.00	791.30	118.70
Huur	1,152.00	1,001.74	150.26	5.99%	1,221.00	1,061.74	159.26
Skooldroep - per kop	25.00	21.74	3.26	8.00%	27.00	23.48	3.52
<b>Skuledeposito's</b>							
Alle wooneenhede	370.00	321.74	48.26	5.41%	390.00	339.13	50.87
Tag - kampeerstaapplekke (uitgesluit binne seisoen)	250.00	217.39	32.61	8.00%	270.00	234.78	35.22

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## SWEMBADDENS

Persone onder die ouderdom van 18 jaar	5.00	4.35	0.65	0.00%	5.00	4.35	0.65	0.00%	5.00	4.35	0.65
Persone bo die ouderdom van 18 jaar	5.00	4.35	0.65	0.00%	5.00	4.35	0.65	0.00%	5.00	4.35	0.65

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## PLANFOOIE

### Nie - terugbetaalbare aansoekfooe

Minimum foot van toepassing vir enige aansoek					362.25	315.00	47.25	6.00%	384.00	333.91	50.09
<b>Residensiële aansoeke</b>											
Grensmure p/m					5.75	5.00	0.75	4.35%	6.00	5.22	0.78
Afakke p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Swembaddens p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Torings					1,150.00	1,000.00	150.00	6.00%	1,219.00	1,060.00	159.00
Wonings p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Motorhuise p/m2					18.40	16.00	2.40	8.70%	20.00	17.39	2.61
Wendystrukture vir woon doeleindes p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Wendystrukture vir stoor doeleindes p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Artikel 13 aansoeke (Ondergeskikte bouwerke)					362.25	315.00	47.25	6.00%	384.00	333.91	50.09

<b>Landbou aansoeke</b>											
Kantore p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Torings					1,725.00	1,500.00	225.00	6.03%	1,829.00	1,590.43	238.57
Afakke p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Sekuriteits stand p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Grensmure/Heinings					5.75	5.00	0.75	4.35%	6.00	5.22	0.78
Stoor areas p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Skeepshouers vir kantoor doeleindes p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Opsigtors woning p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Plekkie van onderrig (Kleuterskool) p/m2					18.40	16.00	2.40	8.70%	20.00	17.39	2.61
Koshuise p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Kerke p/m2					18.40	16.00	2.40	8.70%	20.00	17.39	2.61

<b>Kommersiële aansoeke</b>											
Kantore p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Torings					1,725.00	1,500.00	225.00	6.03%	1,829.00	1,590.43	238.57
Afakke p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Sekuriteits stand p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Grensmure/Heinings					5.75	5.00	0.75	4.35%	6.00	5.22	0.78
Stoor areas p/m2					14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Skeepshouers vir kantoor doeleindes p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Opsigtors woning p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Plekkie van onderrig (Kleuterskool) p/m2					18.40	16.00	2.40	8.70%	20.00	17.39	2.61
Koshuise p/m2					23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Kerke p/m2					18.40	16.00	2.40	8.70%	20.00	17.39	2.61



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW
	Tarief vanaf 1 Julie 2019 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW
	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW

## Industriële aansoeke

Kantore p/m2	23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Afdakke p/m2	14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Sekuriteits stand p/m2	14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Grensmure/Heinings	5.75	5.00	0.75	4.35%	6.00	5.22	0.78
Stoor areas p/m2	14.95	13.00	1.95	7.02%	16.00	13.91	2.09
Skeepsheuers vir kantoor doeleindes p/m2	23.00	20.00	3.00	4.35%	24.00	20.87	3.13
Opsigtiers woning p/m2	23.00	20.00	3.00	4.35%	24.00	20.87	3.13

Addisionele fool sal gehew word indien daar bevind word dat elenaar gebou het sonder goedgekeurde bouplanne en dat die fool soos volg toegepas sal word:

Residensiële aansoeke	8,050.00	7,000.00	1,050.00	6.00%	8,533.00	7,420.00	1,113.00
Kommersiële aansoeke	24,150.00	21,000.00	3,150.00	6.00%	25,599.00	22,260.00	3,339.00
Industriële en Landbou aansoeke	16,100.00	14,000.00	2,100.00	6.00%	17,066.00	14,840.00	2,226.00

## TOETS VAN METERS

Per toets, indien die meter foutief is, sal die bedrag op die persoon se rekening gekrediteer word, indien nie, word die bedrag verbeur

	309.00	268.70	40.30	6.15%	285.22	348.00	302.61	45.39
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## DIENTE DEPOSITO'S

### a) Huishoudelike

Vooruitbetaalde Elektriesiteit, Water, Riool, Vullisverwydering	1,067.00	927.83	139.17	6.00%	983.48	1,199.00	1,042.61	156.39
Konvensionele Elektriesiteit, Water, Riool, Vullisverwydering	1,669.00	1,451.30	217.70	5.99%	1,538.26	1,875.00	1,630.43	244.57

### b) Besigheids

Elektriesiteit, Water, Riool, Vullisverwydering. Die bedrag sal aangepas word om 1 maand se gemiddelde rekening ( Bereken op die voorafgaande 6 maande ) te dek na wanbetaling die eerste keer voorkom. Bankwaarborg kan in die plek van 'n deposito ingedien word.	1,669.00	1,451.30	217.70	5.99%	1,538.26	1,875.00	1,630.43	244.57
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Lae koste behuising/Hulpbehoewende/Staatsouderdomspensioenarisse.

Betaalbaar by betrekking van die huis of nadat wanbetaling die eerste keer voorkom.	396.00	344.35	51.65	6.06%	365.22	445.00	386.96	58.04
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## Administratiewe Dokumentasie

Per gedrukte lyn

Finansiële state (Aan publiek)	88.00	76.52	11.48	5.68%	93.00	80.87	12.13	6.45%	99.00	86.09	12.91
Begrotings (Aan publiek)	157.00	136.52	20.48	5.73%	166.00	144.35	21.65	6.02%	176.00	153.04	22.96
Agendas	111.00	96.52	14.48	6.31%	118.00	102.61	15.39	5.93%	125.00	108.70	16.30
Notule	67.00	58.26	8.74	5.97%	71.00	61.74	9.26	5.63%	75.00	65.22	9.78
Tender Dokumente					750.00	652.17	97.83	6.00%	795.00	691.30	103.70



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
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## 11 OPENBARE OOP TERREINE

a) Per dag per perseel	1,000.00	869.57	130.43	0.00%	1,000.00	869.57	130.43	0.00%	1,000.00	869.57	130.43
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## 12 INLIGTINGSCERTIFIKATE

a) Uitklarings Admin Koste (Koste per aansoek)					200.00	173.91	26.09	6.00%	212.00	184.35	27.65
b) Per sertifikaat (Waardasie, Uitklaring, Sonering ens)	140.00	121.74	18.26	5.71%	148.00	128.70	19.30	6.08%	157.00	136.52	20.48

## 13 GEMEENSKAP - EN ANDER SALE

(Aansoek om GRATIS gebruik van enige saal moet aan die MUNISIPALE BESTUURDER gerig word, waarna dit op meriete oorweeg sal word. Die bespreking van die saal moet dan ook self gedoen word.)											
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Die Gemeenskapsale word nie uitverhuur/beskikbaar gestel vir individue wat fondsinamelings/danse en/of opvoerings aanbied vir eie gewin nie.											
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## A GEMEENSKAPSALE

Enige geleentheid waarvoor enige vorm van toegang gevra word.

Huur	361.00	313.91	47.09	6.09%	383.00	333.04	49.96	6.01%	406.00	353.04	52.96
Deposito	667.00	580.00	87.00	6.00%	707.00	614.78	92.22	5.94%	749.00	651.30	97.70
Kombuis - huur	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35

Enige geleentheid waarvoor geen vorm van toegang gevra word nie.

Huur	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35
Deposito	353.00	306.96	46.04	5.95%	374.00	325.22	48.78	5.88%	396.00	344.35	51.65
Kombuis - huur	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35

BIBLIOTEEKSALE (Maksimum 100 persone)

Slegs geleentheid waarvoor geen vorm van toegang gevra word.

Huur	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35
Deposito	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35
Hoof Kombuis (Breekgoed ingesluit)	180.00	156.52	23.48	6.11%	191.00	166.09	24.91	5.76%	202.00	175.65	26.35

## C STADSAAI

Enige geleentheid											
Huur	1,770.00	1,539.13	230.87	5.99%	1,876.00	1,631.30	244.70	6.02%	1,983.00	1,729.57	259.43
Deposito	835.00	726.09	108.91	5.99%	885.00	769.57	115.43	5.99%	938.00	815.65	122.35

## SKUTGELDE

Voertuie per dag - (plus insleepkoste)	136.00	118.26	17.74	5.88%	144.00	125.22	18.78	6.25%	153.00	133.04	19.96
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## PLAKKATE

Algemene plakkaat Deposito Per Dorp	518.00	450.43	67.57	5.98%	549.00	477.39	71.61	6.01%	582.00	506.09	75.91
Verkiessingsplakkaat Deposito vir Bergrivier	1,297.00	1,127.83	169.17	6.01%	1,375.00	1,195.65	179.35	6.04%	1,458.00	1,267.83	190.17



# TARIEWE

**Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.**

## DIVERSE HEFFINGS

16

	Tariet vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tariet vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tariet vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tariet vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
a) Tjies deur bank gelewer - per tje	258.00	224.35	33.65	5.81%	273.00	237.39	35.61
b) (Indien tjeek 3 x binne 6 maande gelewer, word slegs kontant vir 6 maande aanvaar tensy met Tesourier anders gereel)							
c) Koste vir ontvangs van buitelandse betalings							
Peuter met enige munisipale diensmeter uitgesluit							
koste van nuwe meter.	3,500.00	3,043.48	456.52	0.00%	3,500.00	3,043.48	456.52

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## VERKEER

a) Diening van Prosestukke	200.00	173.91	26.09	0.00%	200.00	173.91	26.09
b) Uitvoering van lasbrief	200.00	173.91	26.09	0.00%	200.00	173.91	26.09

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## WATER (Verwys na laaste bladsy van tariewe)

### Aansluiting

Nuwe aansluiting	3,085.00	2,682.61	402.39	6.00%	3,270.00	2,843.48	426.52
Verandering van 15mm na 20 mm	1,565.00	1,360.87	204.13	6.01%	1,659.00	1,442.61	216.39

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## RIOOL

### Spaelriool

#### Alle Dorpe

A

Standaardheffing per aansluiting/wooneenheid (insluitende woonstel, deeltel, tyddeenheid) wat ook al die meeste per maand.	163.00	142.00	21.30	6.13%	173.00	150.43	22.57
							5.78%
							183.00
							159.13
							23.87

B

### Suig van Septiese Tenke (Binne voormalige munisipale gebiede)

#### Velddrif/Aurora (Riool suigtrok 7 Kl)

Gedurende werksure - Ma tot Vr 08h00 tot 16h30 - per vrag (Maksimum 7 Kl)	376.00	326.96	49.04	6.12%	399.00	346.96	52.04
Buite werksure - Ma tot Sat 08h00 tot 16h30 - per vrag (Maksimum 7 Kl)	617.00	536.52	80.48	6.00%	654.00	568.70	85.30
Sondae & Openbare Vakansiedae - per vrag (Maksimum 7 Kl)	1,083.00	941.74	141.26	6.00%	1,148.00	998.26	149.74
							6.01%
							1,217.00
							1,058.26
							158.74

#### Eendekuil/Redelinghuys (Trekker en wa - 3 Kl)

Slegs gedurende werksure - per vrag (Maks 1 Hef per eiendom per maand)	158.00	137.39	20.61	5.70%	167.00	145.22	21.78
							5.99%
							177.00
							153.91
							23.09

### Suig van Septiese Tenke (Buite voormalige munisipale gebiede)

Buite Munisipale gebied binne werksure - per vrag + per km	617.00	536.52	80.48	6.00%	654.00	568.70	85.30
Buite Munisipale gebied buite werksure - per vrag + per km	1,401.00	1,218.26	182.74	6.00%	1,485.00	1,291.30	193.70
Buite Munisipale gebied Sondae & Openbare Vakansiedae - per vrag + per km	2,166.00	1,883.48	282.52	6.00%	2,296.00	1,996.52	299.48
Buite voormalige dorpsgrense per km vanaf rioolswaieringswerke	9.00	7.83	1.17	11.11%	10.00	8.70	1.30
							10.00%
							11.00
							9.57
							1.43





# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
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D

<b>Aansluiting</b>							
Nuwe aansluiting selfde kant van straat	933.00	811.30	121.70	989.00	860.00	1,048.00	136.70
Nuwe aansluiting oorkant van straat	1,867.00	1,623.48	243.52	1,979.00	1,720.87	2,098.00	273.65

E

**Oopmaak van rioolverstopping op privaat erwe (slegs binne munisipale gebied)**

Maandag tot Vrydag (gedurende werksure)	350.00	304.35	45.65	371.00	322.61	393.00	51.26
Maandag tot Saterdag (buite normale werksure)	450.00	391.30	58.70	477.00	414.78	506.00	66.00
Sondag en Publieke Vakansiedae	800.00	695.65	104.35	848.00	737.39	899.00	117.26

F

**Allerlei**

Verkoop van gesuiwerde rioolwater by suiweringswerke (per kl)	1.00	0.87	0.13	1.00	0.87	1.00	0.13
Wegdoen van riool met privaat trokke by rioolsuiweringswerke (per kl)	30.00	26.09	3.91	32.00	27.83	34.00	4.43
Leegmaak van chemiese toilette (per toilet/drom)	45.00	39.13	5.87	48.00	41.74	51.00	6.65

20

## VULLISVERWYDERING

'n Pak met 25 sakke in word een maal elke ses maande gratis verskaf aan elke huishouding. Dit sal die bewoner / eienaar se verantwoordelikheid wees om te verseker dat hy/sy dit wel ontvang het.

a)

**Huishoudelike**

Verwydering 1 maal per week - per maand	221.00	192.00	28.80	5.88%	234.00	203.48	30.52	5.98%	248.00	215.65	32.35
Goedverwacht/Wittewater					Werklike Koste				Werklike Koste		

b)

**Besighede**

Die huishoudelike tarief is ook op alle besighede van toepassing as 'n maandelikse minimum diens vir die verwydering van 2 sakke een maal per week. Enige addisionele verwyderings sal soos hieronder aangedui gehel word.

Per vrag of gedeelte daarvan gedurende werksure (Na ure werklike koste)	769.00	668.70	100.30	5.98%	815.00	708.70	106.30	6.01%	864.00	751.30	112.70
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**Tuinvullis**

Per vrag of gedeelte daarvan	196.00	170.43	25.57	6.12%	208.00	180.87	27.13	5.77%	220.00	191.30	28.70
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**Vullissakke**

per pak van 25	45.00	39.13	5.87	6.67%	48.00	41.74	6.26	6.25%	51.00	44.35	6.65
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**Bourommel (Trekke en wa - 3 m³)**

Per vrag	406.00	353.04	52.96	5.91%	430.00	373.91	56.09	6.05%	456.00	396.52	59.48
Halwe vrag	210.00	182.61	27.39								





# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
<b>Storting van vullis by Beheerde Oorlaastasies</b>						
Huishoudelik van buite dorpsgebied (3 sakke)	64.00	8.35	68.00	8.87	72.00	9.39
Bakkie (0.5 ton - 1 ton)	121.00	15.78	128.00	16.70	136.00	17.74
Vragmotor (1 - 3 ton) half vrag	180.00	23.48	191.00	24.91	202.00	26.35
Vragmotor (1 - 3 ton) vol vrag	362.00	47.22	384.00	50.09	407.00	53.09
Vragmotor (3 - 5 ton) half vrag	362.00	47.22	384.00	50.09	407.00	53.09
Vragmotor (3 - 5 ton) vol vrag	602.00	78.52	638.00	83.22	676.00	88.17
Vragmotor (5 - 10 ton) half vrag	602.00	78.52	638.00	83.22	676.00	88.17
Vragmotor (5 - 10 ton) vol vrag	1,204.00	157.04	1,276.00	166.43	1,353.00	176.48

## Eiendomsbelasting

Eiendomsbelasting is van toepassing op die totale markwaarde van Eiendom soos dit voorkom op die Raad se waardasiesrol 2017.

Eiendom aangedui met gebruik as RESIDENSIEËL in die waardasiesrol	0.00891	6.00%	0.00945	6.00%	0.01001	6.00%
Eiendom aangedui met gebruik as GROEP BEHUISING in die waardasiesrol						
Eiendom aangedui met gebruik as DEELTITELS in die waardasiesrol						
Eiendom aangedui met gebruik as MUNISIPALE BEHUISING in die waardasiesrol						
Eiendom aangedui met gebruik as STAATSEIENDOM in die waardasiesrol						
Eiendom aangedui met gebruik as MUNISIPALE EIENDOM in die waardasiesrol	0.00891	6.00%	0.00945	6.00%	0.01001	6.00%
Eiendom aangedui met gebruik as GODSDIENSTIGE EIENDOM in die waardasiesrol						
Eiendom aangedui met gebruik as INSTITUSIONELE EIENDOM in die waardasiesrol	0.00891	6.00%	0.00945	6.00%	0.01001	6.00%
Eiendom aangedui met gebruik as LANDBOU in die waardasiesrol (1 : 0.20)	0.00178	6.00%	0.00189	5.98%	0.00200	5.98%
Eiendom aangedui met gebruik as BESIGHEID in die waardasiesrol						
Eiendom aangedui met gebruik as KOMMERSIEËL in die waardasiesrol	0.00980	6.00%	0.01039	6.00%	0.01101	6.00%
Eiendom aangedui met gebruik as PSI in die waardasiesrol	0.00891					
Eiendom aangedui met gebruik as INDUSTRIEËL in die waardasiesrol	0.00980	6.00%	0.01039	6.00%	0.01101	6.00%



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
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## Kortings

In terme van die Raad se Belastingbeleid word die volgende kortings, onderhewig aan aansoek en goedkeuring soos in die beleid vervat, toegestaan.

Residensiële eiendom. (Artikel 16(1) en 17(1) van Wet 6 van 2004) eerste bedrag van waarde vrygestel	15.000.00	15.000.00
Munisipale eiendom (Behalwe eiendom verhuur deur die munisipaliteit)	100%	100%
Institusionele Eiendom	per aansoek goedgekeur 50%	per aansoek goedgekeur 50%
Pensionarisse : Eienaar wat jaarliks voor 30 Junie bewys kan lewer dat hy/sy 'n PENSIOEN ontvang soos bepaal in die Deernisbeleid van die Raad.	per aansoek goedgekeur 60%	per aansoek goedgekeur 60%
Liefdadigheidsorganisasies, Sportorganisasies, Landbougenootskappe, Hospitale, Begraafplase ens.	per aansoek goedgekeur 100%	per aansoek goedgekeur 100%
Landbou gebruik- Korting t.o.v. Huisvesting, voorsiening van riool, elektrisiteit, water, vuilis, sport, vervoer en opleiding soos vervat in Eiendomsbelastingbeleid met die voldoening aan voorwaardes	per aansoek goedgekeur tot 'n maksimum van 85% van residensiële koers (Verhouding 1:0.15)	per aansoek goedgekeur tot 'n maksimum van 85% van residensiële koers (Verhouding 1:0.15)

## DEPARTEMENTELE DIENSTE

Riool	129.00	112.17	16.83	6.20%	137.00	119.13	17.87	5.84%	145.00	126.09	18.91
Vuilsverwydering	176.00	153.04	22.96	6.25%	187.00	162.61	24.39	5.88%	198.00	172.17	25.83

## BRANDWEERGELDE

Blus van brand by geboue - per uur	2,786.00	2,422.61	363.39	5.99%	2,953.00	2,567.83	385.17	5.99%	3,130.00	2,721.74	408.26
Blus van veld en ander brande - per uur	828.00	720.00	108.00	6.04%	878.00	763.48	114.52	6.04%	931.00	809.57	121.43
Brandveiligheid Inspeksie - per inspeksie					690.00	600.00	90.00	5.94%	731.00	635.65	95.35

## BRANDWEERDIENSTE GELEWER AAN ANDER OWERHEDE

Attendance of any incident irrespective of number of vehicles and personnel					2,200.00	1,913.04	286.96		2,320.00	2,017.39	302.61
After the first hour the following tariffs will be applicable					for first hour				for first hour		
Major / Medium appliance Rescue pumps / Aerial appliance Including Personal ( Standby )					1,100.00	956.52	143.48		1,160.00	1,008.70	151.30
					per hour or part thereof				per hour or part thereof		



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.					Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
Hazard Unit									
Auxiliary appliance ( inclusive of manpower ) Off-road, light/heavy rescue.									
Hazard units ( Standby )									
Service vehicles ( inclusive of manpower ) LDV's and transporters ( Standby )									
Trailers and units ( inclusive of manpower ) Fuel/hydrant trailer , BA trailer and command unit ( Standby )									
Personnel charges ( cost if additional personnel are required ) ( Standby )									
Chief Fire Officer									
Assistant Chief Fire Officer									
District Commander									
Station Senior Officer									
Platoon Officers									
Senior Fire Fighters									
Fire Fighters									
Learner Fire Fighters									
EPWP Learner Fire Fighters									
Specialized consumable material ( Standby )									
Humanitarian calls									
Motor vehicle accidents									
Rescues									
Spillages									
Major ( Road or rail )									
Vegetation Fires									
Service rendered outside area of jurisdiction									
Monitoring of incidents									
Certified copy of incident report ( Per Copy )									
Hazard Unit					1,100.00	per hour or part thereof	956.52	1,160.00	151.30
Auxiliary appliance ( inclusive of manpower ) Off-road, light/heavy rescue.					600.00	per hour or part thereof	521.74	635.00	82.83
Hazard units ( Standby )					600.00	per hour or part thereof	521.74	635.00	82.83
Service vehicles ( inclusive of manpower ) LDV's and transporters ( Standby )					600.00	per hour or part thereof	521.74	635.00	82.83
Trailers and units ( inclusive of manpower ) Fuel/hydrant trailer , BA trailer and command unit ( Standby )					350.00	per hour or part thereof	304.35	370.00	48.26
Personnel charges ( cost if additional personnel are required ) ( Standby )					285.00		285.00	305.00	
Chief Fire Officer					325.00		325.00	345.00	
Assistant Chief Fire Officer					285.00		285.00	305.00	
District Commander					255.00		255.00	270.00	
Station Senior Officer					195.00		195.00	206.00	
Platoon Officers					140.00		140.00	148.00	
Senior Fire Fighters					130.00		130.00	138.00	
Fire Fighters					110.00		110.00	116.00	
Learner Fire Fighters					40.00	per hour or part thereof	40.00	43.00	
EPWP Learner Fire Fighters									
Specialized consumable material ( Standby )									
Humanitarian calls									
Motor vehicle accidents									
Rescues									
Spillages									
Major ( Road or rail )									
Vegetation Fires									
Service rendered outside area of jurisdiction									
Monitoring of incidents									
Certified copy of incident report ( Per Copy )									
Hazard Unit					140.00		121.74	148.00	19.30
Auxiliary appliance ( inclusive of manpower ) Off-road, light/heavy rescue.									
Hazard units ( Standby )									
Service vehicles ( inclusive of manpower ) LDV's and transporters ( Standby )									
Trailers and units ( inclusive of manpower ) Fuel/hydrant trailer , BA trailer and command unit ( Standby )									
Personnel charges ( cost if additional personnel are required ) ( Standby )									
Chief Fire Officer									
Assistant Chief Fire Officer									
District Commander									
Station Senior Officer									
Platoon Officers									
Senior Fire Fighters									
Fire Fighters									
Learner Fire Fighters									
EPWP Learner Fire Fighters									
Specialized consumable material ( Standby )									
Humanitarian calls									
Motor vehicle accidents									
Rescues									
Spillages									
Major ( Road or rail )									
Vegetation Fires									
Service rendered outside area of jurisdiction									
Monitoring of incidents									
Certified copy of incident report ( Per Copy )									



# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopig	15% BTW	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW) Voorlopig	Tarief vanaf 1 Julie 2020 (Uitgesluit 15% BTW) Voorlopig	15% BTW
Sundry services and hire charges									
1 Use of portable plant and machinery : ( Per Hour )				230.00	200.00	30.00	242.00	210.43	31.57
2 Damage of equipment				Cost plus 10%			Cost plus 10%		
3 Utilisation of external services				Suppliers Account plus 10%			Suppliers Account plus 10%		

## 15 Fire prevention tariff

1 Renewal of Licence to store petroleum				490.00	426.09	63.91	520.00	452.17	67.83
2 Approval of LPG installation plans ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83
3 Approval of petroleum storage plans ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83
4 Approval of bulk storage hazardous installation ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83
5 Approval of building plans - fire protection / requirements ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83
6 Inspections ( Excluding Farm Land ) ( Per hour of part thereof )				765.00	665.22	99.78	810.00	704.35	105.65
7 Reinspection ( Per hour of part thereof )				765.00	665.22	99.78	810.00	704.35	105.65
8 Certification of premises ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83
9 Issuing of control burning permits ( Per hour of part thereof )				700.00	608.70	91.30	740.00	643.48	96.52
2 Members of a Fire Protection Association				free of charge			free of charge		
10 Investigation ( Per hour of part thereof )				765.00	665.22	99.78	810.00	704.35	105.65
2 Investigation ( External Service Provider )				Suppliers account			Suppliers account		
Lectures / Evacuation drills ( Per hour of part thereof )				765.00	665.22	99.78	810.00	704.35	105.65
Issuing of certificate of competency ( Per hour of part thereof )				765.00	665.22	99.78	810.00	704.35	105.65
Public Education				No charge			No charge		
Approval of rational designs ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83
Approval of major hazardous installation reports ( Per hour of part thereof )				490.00	426.09	63.91	520.00	452.17	67.83







# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	15% BTW	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW) Voorlopie	15% BTW	Tarief vanaf 1 Julie 2020 (Ingesluit 15% BTW) Voorlopie	15% BTW
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## Elektrisiteit

BASIESE HEFFING											
B3 - KVA Aansluitings											
	2,075.21	1,804.53	270.68	13.07%	2,346.44	2,040.38	306.06	6.00%	2,487.23	2,162.81	324.42

<b>Aanvraag</b>											
Lawenslyn : ( Maksimum van tot 20 amp aansluiting )											
A1 - Enkelase aansluiting hoer as 20 amp	222.39	193.38	29.01	13.07%	251.45	218.66	32.79	6.00%	266.54	231.77	34.77
A3 - Driefase aansluiting	793.71	690.19	103.53	13.07%	897.45	780.39	117.06	6.00%	951.30	827.21	124.08
D3 - KVA aansluiting per KVA	217.56	189.18	28.38	13.44%	246.81		32.19	6.00%	261.62	227.49	34.12

<b>Verbruik Konfisioneel</b>											
<b>1P CONS SINGLE PHASE</b>											
0 - 50 kwh	1.05	0.92	0.14	13.33%	1.19	1.04	0.15	6.00%	1.26	1.10	0.16
51 - 350 kwh	1.34	1.16	0.17	12.69%	1.51	1.32	0.19	6.00%	1.60	1.39	0.21
351 - 600 kwh	1.55	1.35	0.20	12.90%	1.75	1.52	0.23	6.00%	1.86	1.61	0.24
601 +	1.71	1.49	0.22	13.45%	1.94	1.68	0.26	6.00%	2.06	1.79	0.27

<b>3P CONS THREE PHASE</b>											
50 kW	1.70	1.47	0.22	12.94%	1.92	1.67	0.25	6.00%	2.04	1.77	0.27
350 kW	1.70	1.47	0.22	12.94%	1.92	1.67	0.25	6.00%	2.04	1.77	0.27
600 kW	1.70	1.47	0.22	12.94%	1.92	1.67	0.25	6.00%	2.04	1.77	0.27
> 600	1.70	1.47	0.22	12.94%	1.92	1.67	0.25	6.00%	2.04	1.77	0.27

<b>KV COMSUMPTION KVA</b>											
50 kW	1.18	1.03	0.15	12.71%	1.33	1.16	0.17	6.00%	1.41	1.23	0.18
350 kW	1.18	1.03	0.15	12.71%	1.33	1.16	0.17	6.00%	1.41	1.23	0.18
600 kW	1.18	1.03	0.15	12.71%	1.33	1.16	0.17	6.00%	1.41	1.23	0.18
> 600	1.18	1.03	0.15	12.71%	1.33	1.16	0.17	6.00%	1.41	1.23	0.18

<b>LL CONS LIFE LINE</b>											
50 kW	1.05	0.91	0.14	13.33%	1.19	1.03	0.16	6.00%	1.26	1.10	0.16
350 kW	1.25	1.09	0.16	13.60%	1.42	1.23	0.19	6.00%	1.51	1.31	0.20
600 kW	1.34	1.16	0.17	12.69%	1.51	1.32	0.19	6.00%	1.60	1.39	0.21
> 600	1.56	1.36	0.20	13.46%	1.77	1.54	0.23	6.00%	1.88	1.63	0.24

<b>MU CONSUMPTION MUN</b>											
50 kW	1.04	0.91	0.14	13.46%	1.18	1.03	0.15	6.00%	1.25	1.09	0.16
350 kW	1.04	0.91	0.14	13.46%	1.18	1.03	0.15	6.00%	1.25	1.09	0.16
600 kW	1.04	0.91	0.14	13.46%	1.18	1.03	0.15	6.00%	1.25	1.09	0.16
> 600	1.04	0.91	0.14	13.46%	1.18	1.03	0.15	6.00%	1.25	1.09	0.16

<b>Verbruik - PRE PAID</b>											
<b>Enkelase</b>											
50 kW	1.05	0.91	0.14	13.33%	1.19	1.03	0.16	6.00%	1.26	1.10	0.16
350 kW	1.35	1.18	0.18	13.33%	1.53	1.33	0.20	6.00%	1.62	1.41	0.21
600 kW	1.87	1.62	0.24	12.83%	2.11	1.83	0.28	6.00%	2.24	1.94	0.29
> 600	2.19	1.90	0.29	13.24%	2.48	2.15	0.33	6.00%	2.63	2.29	0.34





# TARIEWE

Tariewe van toepassing met ingang van eerste rekening wat gelewer word na 1 Julie tensy anders aangedui.					15% BTW	
Life Line	Tarief vanaf 1 Julie 2018 (Ingesluit 15% BTW)	Tarief vanaf 1 Julie 2018 (Uitgesluit 15% BTW)	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW)	Tarief vanaf 1 Julie 2019 (Uitgesluit 15% BTW)	15% BTW	15% BTW
50 kw	1.05	0.91	0.14	13.33%	0.16	6.00%
350 kw	1.25	1.09	0.16	13.60%	0.19	6.00%
600 kw	1.34	1.16	0.17	12.69%	0.19	6.00%
> 600	1.56	1.36	0.20	13.46%	0.23	6.00%

Driefase					15% BTW	
50 kw	1.88	1.63	0.24	12.77%	0.27	6.00%
350 kw	1.88	1.63	0.24	12.77%	0.27	6.00%
600 kw	1.88	1.63	0.24	12.77%	0.27	6.00%
> 600	1.88	1.63	0.24	12.77%	0.27	6.00%

## Aansluitings en Ander Tariewe

Enkelfase	5,895.04	5,126.12	768.92	6.00%	815.09	6.00%	6,624.00	5,760.00	864.00
Drie Fase	11,476.78	9,979.81	1,496.97	6.00%	1,586.74	6.00%	12,895.00	11,213.04	1,681.96
Enkelfase - Verander na Vooruitbetaalde	1,429.65	1,243.18	186.48	50.39%	280.43	6.00%	2,279.00	1,981.74	297.26
Drie Fase - Verander na Vooruitbetaalde	5,895.04	5,126.12	768.92	6.00%	815.09	6.00%	6,624.00	5,760.00	864.00
Heraansluiting (Waar diensle weens wanbetaling gestaak is uitgesluit)	125.11	108.79	16.32	6.31%	17.35	6.02%	141.00	122.61	18.39
Verandering van aansluiting (Amps)	Breker +R100				Breker +R100				
Tydlike aansluiting hoogstens vir 3 maande (Boupersele)	1,547.27	1,345.46	201.82	5.99%	213.91	5.98%	1,738.00	1,511.30	226.70
Huur verdeelkas per dag	317.58	276.16	41.42	6.11%	43.96	5.93%	357.00	310.43	46.57
Invoer Tarief					0.75 c/kwh			0.75 c/kwh	
Uitroep na-ure - Nie munisipale fout					500.00	6.00%	530.00	460.87	69.13

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## Alleen

Privaatwerke									
Geen masjiene/toerusting word verhuur nie.									
Versak van randstene (enkel ingang - 3m)	2,500.00	2,173.91	326.09	6.00%	345.65	6.00%	2,809.00	2,442.61	366.39
Versak van randstene (dubbel ingang - 6m)	3,500.00	3,043.48	456.52	6.00%	483.91	6.01%	3,933.00	3,420.00	513.00

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## Lisensies

Besighedsisensie									
Vermaaklikheidsisensie									
Smousisensie									
Verlenging van drankure									



